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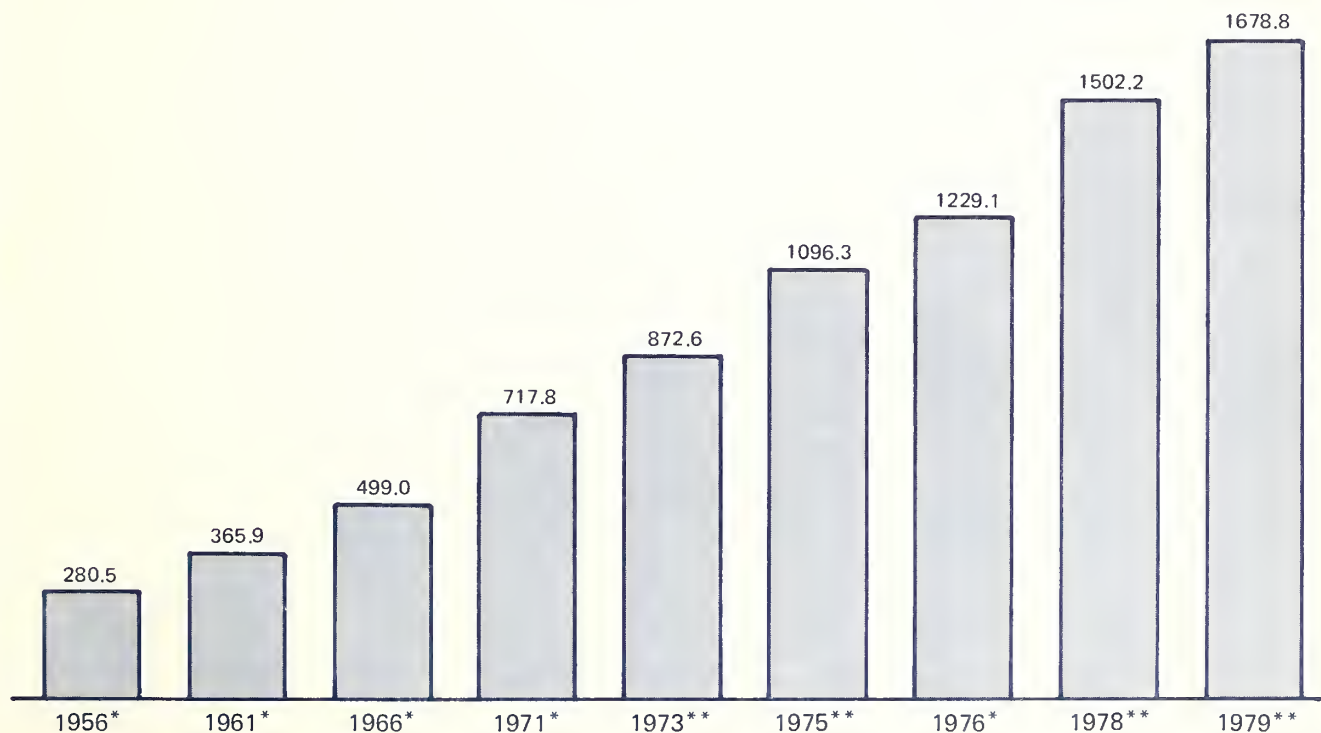


State and Local Government Special Studies No. 98

Property Values Subject to Local General Property Taxation in the United States: 1979

Gross Assessed Value of Property Subject to
Local General Property Taxation: 1956 to 1979

(Billions of Dollars)



*Census of governments data.

**Special studies data.

**State and Local
Government
Special Studies
No. 98**

**Property
Values Subject to
Local General
Property Taxation
in the United States:
1979**

Issued August 1980



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INTRODUCTION

As part of a continuing effort to provide the most current data available on the assessed value of property subject to local general property taxation, the Bureau of the Census has recently conducted a mail canvass of State officials associated with property tax administration. This canvass was designed to gather information on values officially set or "assessed" in 1979.¹ Such values constitute the base of property taxation.

THE PROPERTY TAX SETTING

General

As shown in table A, calendar 1979 property tax collections of State and local governments amounted to \$65.5 billion or 31 percent of all tax revenue. Local property taxes of almost \$63 billion were the dominant component of this total, while State property tax collections were only \$2.7 billion. As a percentage of all tax revenue collected, the State property tax proportion hovered at 2 percent, while local property taxes were a significant 77.7 percent of corresponding local tax collections. Thus, despite "Proposition 13" type limitations, the local property tax remains a substantial funding source. State and local property taxes in 1979 increased in absolute terms by 95 percent over 1969 collections, but decreased as a percentage of all State and local taxes, dropping from 40 percent to 31 percent. For local property taxes only, the 5 year period from 1974 to 1979 exhibited an increase of 30.8 percent, to almost \$63 billion. This increase is less, however, than the 48 percent increase registered during the previous 5 years. As a component of local tax revenue, calendar 1979 local yield reflected a decline of slightly more than 8 points from the 86 percent share of local taxes registered 10 years earlier.

¹ In this text and in the tables that follow, the most common valuation date for amounts of assessed value obtained for this survey was January 1, 1979. However, a number of other dates are used extending from January 1, 1978 to October 1, 1979. Table headings and text refer to the values obtained as 1979 data. Significant variations are explained in footnotes. See table H.

On a fiscal year basis, State and local property tax revenue fell from \$66.4 billion in fiscal 1978 to \$64.9 billion in fiscal year 1979, a decrease of 2.2 percent. Local property taxes comprise most of both totals, decreasing from \$64.1 billion to \$62.4 billion. Local property tax dollars of \$62.4 billion in fiscal 1979 accounted for 26.6 percent of revenue from all sources and 77.4 percent of local government tax revenue. For State and local governments taken together, property tax revenue of \$64.9 billion in fiscal 1979 represented 31.6 percent of all tax revenue and 16.1 percent of revenue from all sources.

A minor percentage of these amounts of revenue represents "special" property taxes, applied distinctively to certain kinds of property. Most property tax revenue comes from "general" property taxes. The Bureau of the Census defines general property taxes as those conditioned on ownership of property and measured by its value, and applicable either to all property, all tangible property, or all real property not specifically excepted, whether at a single rate or at classified rates.²

Assessed value concept

In this report the terms "assessment" and "assessed value" refer to values officially determined for tax purposes. In some situations, however, each of several local governments may determine separate assessed values for the same parcel of property. In such cases, there may be separate assessing offices serving the municipalities, the school districts, and the special districts within a given county. At the same time, the county itself may be served by a county assessor. Whenever such overlapping occurs, the assessed value used in this report is the one determined for purposes of county government taxes.

² This does not necessarily mean that the tax will have a uniform relationship with "full" value of all taxable property, since, by law or in practice, the relationship of the taxable value to current market value may differ among various classes of property.

Table A. Tax Revenue, State and Local Governments, Calendar Years 1969, 1974, and 1979

(Amounts in millions of dollars)

Item	State and local governments			State governments only			Local governments only		
	1969	1974	1979	1969	1974	1979	1969	1974	1979
Total, all tax revenue	82,826	135,457	211,273	45,059	77,398	130,329	37,767	58,059	80,944
Property taxes only	33,556	49,426	65,546	1,073	1,366	2,670	32,483	48,060	62,876
Percent of total	40.5	36.5	31.0	2.4	1.8	2.0	86.0	82.8	77.7

Source: Adapted from material compiled for **Quarterly Summary of State and Local Tax Revenue**, issues covering October-December 1969 (GT-69, No. 4, March 1970); October-December 1974 (GT-74, No. 4, April 1975); and October-December 1979 (GT-79, No. 4, April 1980), U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

In Illinois, Minnesota, Montana, North Dakota, and elsewhere, two values are locally recorded for each property. The value against which tax rates are applied is a percentage (as in Minnesota) or a multiple of the value initially determined and listed by the assessor. In Montana, the initially determined figure is the "assessed" value (also referred to as the "true and full" value in the statutes), against which a specified percentage is applied to arrive at "taxable" value. It is the "taxable" value figure which is used in this report. In North Dakota the assessment roll contains an "assessor's" value, also identified as "true and full" value in the statutes, and a "taxable" value for each property; the "taxable" value is used in this report. In Minnesota, the initially determined figure is the "market" value, against all or parts of which a specified percentage is applied to arrive at the value against which property tax rates are applied to arrive at taxable value; the taxable value is used in this report.

Values shown in this report for the State of Vermont are "listed values," which are defined by statute to be fair market values. The tax rate, however, is actually applied against the "grand list" amount which is 1 percent of the "listed value." The use for Vermont of values other than those against which the tax rates are applied is continued, for this report, in order to maintain consistency with data presented for Vermont in previous reports. Use of "grand list" amounts in future reports is under active consideration. Although the effect is significantly less, Iowa values shown are also unadjusted and, therefore, not those against which tax rates are actually applied. The reason for this treatment is lack of adequate information regarding the specifics of applicable adjustments.

The State is the primary assessing jurisdiction for the entire State of Hawaii³ and for the unorganized territory in Maine. In Maryland, local supervisors of assessments and their clerical staffs became employees of the State on July 1, 1974, and July 1, 1975, respectively. In Montana, county assessors became agents of the State Department of Revenue effective July 1, 1973. In this report, however, assessed values for Hawaii are shown as locally assessed in order to assure comparability with data presented for other States. Similarly, property assessed by county supervisors of assessments in Maryland or assessors in Montana is shown in this report as locally assessed property.

In South Carolina, the responsibility of assessing property of manufacturing establishments lies with the State Tax Commission. To assure comparability with all other States where assessment of manufacturing property is performed at the local level, the value of such property has been included in all the tables as real property locally assessed.

PROPERTY TAX BASE

Extent of property tax base

Between 1978 and 1979, property values assessed for local general property taxation increased by \$176.6 billion or 11.8

³ Effective July 1, 1981, however, property assessment in Hawaii will become a county government function.

percent, going from \$1,502.2 billion in 1978 to \$1,678.8 billion in 1979. The nationwide total for 1979 is composed of \$113.5 billion in assessed value determined initially by a State agency and \$1,565.3 billion in locally assessed property value. All amounts mentioned above represent gross assessed value before deduction of assessed value portions exempt from the application of local general property tax rates. In 1979 such exempt portions amounted to \$71.4 billion (see table G). Thus, the net total of assessed value available for local general property taxation was \$1,607.3 billion; table B provides summary detail on such net values.

Table B. Net Assessed Value Available for Local General Property Taxation: 1979

Item	Amount (billion dollars)	Percent of total
Total	\$1,607.3	100.0
State-assessed property	113.4	7.1
Railroads	3.8	0.2
Other utilities	47.7	3.0
Other	61.9	3.9
Locally assessed property	1,493.9	92.9
Real	1,306.0	81.2
Personal	187.9	11.7

Note: Breakdown of State-assessed property was not available for 12 States.

Analogous (i.e., as if assessed) value of totally exempt property, reported at \$199.5 billion in 1979 for 21 States and the District of Columbia (see table F), is naturally excluded from both gross and net assessed values shown in this report.

Since 1956, the year for which gross assessed values were initially collected in the framework now used in each quinquennial Census of Governments, and in special studies, such values have grown by 499 percent, reaching a total of \$1,679 billion in 1979. During this period, growth in the three major classifications of property has been uneven. Locally assessed real property has increased by 548 percent, State assessed property by 405 percent, and locally assessed personalty by 328 percent. The lower growth rate for personal property may, in part, result from the trend evident in many States to grant full or partial exemption, sometimes over an extended phaseout period, to particular kinds of property, such as inventories.

In an effort to suggest the effects of inflationary and possibly other price level changes on assessed values, aggregates since 1956 are shown in table C in current dollars and also in 1972 constant dollars. Constant dollar information is presented in two formats. One is based on implicit price deflators for each year shown, while the other results from using such deflators for each year prior. The constant dollar aggregates present a far different picture from that shown by the current dollar display. When implicit price deflators for the year indicated are used, the percentage increase over the period, based on the 1956 aggregate, is 114 percent. This figure is a composite of an 85

percent increase in State assessed property, 123 percent increase in locally assessed realty, and 87 percent in locally assessed personal property. While the totals on both a current and constant dollar basis reflect growth, the rate of growth was not evenly distributed. Current dollar data indicate that the rate of growth accelerates in the latter half of the period; constant dollar data suggest a much more moderate rate.

The following indices were used in the development of constant dollar data, for reasons indicated:

1. For real property: The implicit price deflator for purchases of private structures, a composite index incorporating acquisitions of residential and nonresidential, new and old structures.

2. For personal property: The implicit price deflator for private purchases of producers' durable equipment and other nonresidential personalty.

3. For State assessed property (primarily public utility and railroad property): The deflator used above for realty was applied to that portion of the State assessed total deemed real property, namely, an estimated two-thirds of the total. The deflator used above for personalty was applied to the residual one-third.

It is acknowledged that expressing the nationwide assessed value aggregates in terms of constant dollars means deflating an essentially changing base, since individual State components of the assessed value aggregates are subject to distinct differences

**Table C. Gross Assessed Value of Property Subject to Local General Property Taxation in Current Dollars and in Constant 1972 Dollars:
Selected Years 1956-1979**

(The value of wholly exempt property is omitted from this table)

Year	Gross assessed value in millions of current dollars				Gross assessed value in millions of 1972 dollars, using implicit price deflators for indicated years	
	Total	State-assessed property	Locally assessed property		Total ¹	State-assessed property
			Real	Personal		
1979 ²	1,678,782	113,526	1,358,504	206,753	893,807	62,530
1978	1,502,173	102,214	1,210,089	189,866	867,101	60,951
1976	1,229,121	84,783	992,528	151,810	854,107	59,941
1975	1,096,321	74,841	881,586	139,897	800,958	55,694
1973	872,580	59,350	704,574	108,659	805,256	55,554
1971	717,761	53,518	573,882	90,360	754,158	55,993
1966	498,962	41,592	393,193	64,175	684,578	55,721
1961	365,946	27,849	280,485	57,614	530,145	39,390
1956	280,492	22,459	209,765	48,269	417,703	33,807
Gross assessed value in millions of 1972 dollars, using implicit price deflators for indicated years—Continued			Gross assessed value in millions of 1972 dollars, using for each year shown the implicit price deflator for the year prior			
Locally assessed property			Total ¹	State-assessed property	Locally assessed property	
Real	Personal	Real			Personal	
1979 ²	703,888	127,389	968,461	67,697	763,204	137,560
1978	679,825	126,325	958,054	66,805	756,305	134,944
1976	680,280	113,886	897,626	63,093	714,049	120,484
1975	634,235	111,029	895,042	62,594	705,269	127,179
1973	642,859	106,843	872,583	59,350	704,574	108,659
1971	605,583	92,582	799,976	59,143	644,088	96,745
1966	550,690	78,167	705,970	57,328	569,020	79,622
1961	418,010	72,745	528,055	39,252	416,150	72,653
1956	315,911	67,985	437,461	34,837	330,039	72,585

Note: Because of rounding, detail may not add to totals.

Sources: For current dollars: **Taxable Property Values Survey**, Census of Governments, as indicated: 1957, Volume 5; 1962, Volume 2; 1967, Volume 2; 1972, Volume 2, Part 1; 1977, Volume 2. **Property Values Subject to Local General Property Taxation in the United States**, as indicated: 1973, Special Studies No. 69; 1975, Special Studies No. 80; 1978, Special Studies No. 92.

For constant dollar index numbers used for 1972 base: **The National Income and Product Accounts of the United States, 1929-74**, U.S. Department of Commerce, Bureau of Economic Analysis, Tables 7.13 and 7.14, and **Survey of Current Business**, July 1977, 1978, and 1979.

¹ Total shown is equal to the sum of the State-assessed and locally assessed components. It does not reflect a direct computation from the total gross assessed value in current dollars.

² 1979 implicit price deflators were estimated, as actual were not available at time of publication.

in year by year variation. In some contrast, implicit price deflators assume a constant base.

Moreover, assessed values for many States are officially determined as of January 1, even though the actual work of value estimation may occur well before or well after that date. Despite a disposition to condition judgements about assessed values as of the valuation date itself, it would seem reasonable to expect that the assessed values ultimately emerging will exhibit a sensitivity to value influences prior and subsequent to that date. A rationale, therefore, exists for using price deflators related to prior as well as current years in any attempt to place current dollars within a constant dollar framework.

Influences on the tax base

Changes in assessed value aggregates over time result from diverse local and regional influences which must be considered in any analysis of such changes. Such influences, more pronounced than ever in recent years, include the following:

1. Amounts of assessed value shown on local records unevenly reflect a pattern of legal levels that is itself diverse (e.g., 40 percent of fair market value in Georgia and 100 percent of market value in Florida). This is evident from the legal bases for assessed value shown, by State, for realty in appendix A and for personalty in appendix B. Value levels prescribed by statute may in turn not necessarily be reflected in values actually set for assessment purposes. It is not unusual to encounter de facto levels set at something other than the statutory level. A recent countervailing influence is a court induced effort by States to achieve interjurisdictional and intra-jurisdictional assessment uniformity, at or near the legal level, through the institution of mandatory reassessment programs.
2. In recent years law, economics, and technology have influenced assessment administration more profoundly than in times past. The prescribed legal level for assessed values has changed in some States (e.g., to full value in Iowa as of January 1, 1975; in Washington as of January 1, 1974; in Nebraska as of January 1, 1981; and in Virginia as of January 1, 1976). Other States, meanwhile, have opted for classified property taxation, establishing several legal levels for specified types of property (e.g., 7 classes of property at 8 percent to 60 percent of full cash value in Arizona; three classes of realty at 25 percent to 55 percent of full value in Tennessee). During this same period, the economic "bottom line" impact manifested by even higher (in absolute, current dollar terms) property tax bills, has resulted in increasing resort to the courts for review and adjustment of controverted assessments.
3. A phenomenon still emerging is the State level adjustment of locally set assessed values, introduced to inhibit the

rate of growth of the tax base. In accordance with statute Arizona, attempting to compensate for effects of inflation, now establishes an annual adjustment factor by which all initially set values are divided; for example, 1979 values were divided by 1.15 prior to application of the tax rate. Similarly, on January 1, 1980, Oregon began a program whereby the Department of Revenue establishes equalizing adjustments for values initially set, if statewide increases exceed specified limits. A third example is Iowa, which in fiscal 1978 instituted yearly rollback adjustments for each property class on a statewide basis.

4. Use value assessments have become a popular device to encourage preservation of agricultural and open space properties. Valuation of such properties on a "current" or "benefited use" basis rather than according to "highest and best use" has had the effect of slowing the growth in assessed values of this property class. For a State-by-State summary of use provisions authorized, and for a listing of the affected property types, see appendix C.
5. Although not affecting assessed values, as such, the effect of "circuit breaker" legislation also commands attention, because it can have significant effects on property tax collections. Such programs establish income and, in some States, asset criteria which, when met, allow the homeowner to reduce his or her property tax liability by a specified amount or to receive a refund of taxes already paid. Circuit breakers were initially limited to the elderly and/or disabled, but are now applicable more generally in some jurisdictions. Most States reimburse their local governments for revenues lost through this type of program.

Excluded values

The values reported herein exclude the substantial aggregate of value legally outside the scope of local general property taxation, attributable to real and personal property in the following categories: (1) Property owned by nonprofit and other qualifying groups or institutions and used for purposes deemed publicly beneficial - government holdings, religious properties, nonprofit hospitals, educational institutions, and the like; (2) new industrial plants exempt for stated periods of time in specific States, as an inducement to new industry; and (3) other particular classes of property exempted by specific legislative action.

Outlying areas property tax base

For the first time in this report series, data have been included on the assessed values of the Commonwealth of Puerto Rico and the Territory of the United States Virgin Islands. Puerto Rico reported for 1979, total gross assessed value of \$6.7 billion, composed of \$4.8 billion in real property and \$1.9 billion in personalty as shown in table 5, in the aggregates and

for each of 78 municipios. When the totals are reduced by partial exemptions of \$2.5 billion, the net assessed value of property subject to general property taxation approximates \$4.2 billion. A homestead exemption of up to \$15,000 in assessed value per owner-occupied residence is the major partial exemption. Municipios (municipal governments) are compensated by the Commonwealth for their loss of property tax revenue attributable to the homestead exemption. Since no reassessment of property has occurred in Puerto Rico since 1957, this exemption has the effect of removing most residential property from the taxable category. The assessed value of construction, additions, and remodeling continues to be added to the tax rolls.

The valuation date in Puerto Rico is January 1. Assessed values as of January 1, 1979, became the basis for levies in the 1979-80 tax year. Property assessment and collection of property taxes in Puerto Rico are performed centrally by the Commonwealth's Department of the Treasury, and its 8 subdistrict offices. Data for fully exempt property are not available. It should be noted, in this connection, that all utilities are public agencies and, therefore, not subject to local taxation. Moreover, most manufacturing machinery and equipment are subject to tax exemptions for industry.

The Territory of the United States Virgin Islands comprises the islands of St. Croix, St. John, and St. Thomas. It is administered by a central government having no political subdivisions. The assessment function is performed by the tax assessor and two deputies. For fiscal year 1978, the Government of the Virgin Islands reported almost \$2.8 billion in gross real property assessed value, as shown in table D. After removal of \$1.9 billion in tax exempt property, there remained a net taxable base of \$850 million. Included within gross assessed values are values determined for properties totally or partially exempt; information is not currently available to present the magnitude of each. The tax exempt amount reported includes the following categories:

1. Homestead and veterans - a homestead exemption of \$5,000 attaches to each qualifying property; veterans' homesteads are exempt up to \$10,000 and become fully exempt for totally disabled veterans.
2. Property of churches and nonprofit organizations is fully tax exempt.
3. Farmland in active use is 95 percent tax exempt.
4. Industrial property is exempt to the extent that the property is utilized in the business for which it has been granted an industrial development certificate.
5. Federal and territorial government property is fully exempt.

Among these exempt components, the most significant in terms of dollar volume are the exemptions given to **industrial** and **governmental** properties. The latter category is of particular note due to the large amount of federally owned realty in the Virgin Islands National Park on the island of St. John. From

fiscal year 1974 to fiscal year 1978, the value of these exemptions increased by almost 54 percent or \$681 million largely as a result of increases in the industrial tax exempt category. During this same period, the net taxable base went from \$479 million to \$850 million, an increase of \$371 million or slightly over 77 percent. Even though the net taxable base grew at a faster rate during this period, it could not match the dollar growth of the exempt category.

Table D. Gross and Net Assessed Value of Real Property Subject to General Property Taxation in the U.S. Virgin Islands

(Amount in millions of dollars)

Year	Gross assessed value ¹	Tax-exempt portion ¹	Assessed Value subject to tax after deduction of exempt portions
1974	1,747	1,268	479
1975	1,729	1,255	474
1976	2,610	1,906	704
1977	2,794	1,954	840
1978	2,799	1,949	850

Source: Adapted from Government of the Virgin Islands, Department of Finance, **Annual Report**, for the fiscal year June 30, 1978.

¹ Gross assessed values and tax-exempt portions include both full and partial exemptions.

SELECTED DETAILS OF THE PROPERTY TAX BASE

Locally assessed personal property

Table 3 shows the composition of locally assessed personal property values in the degree of detail made possible by availability of data, for States and the District of Columbia. Tangible personalty includes commercial and industrial, agricultural, motor vehicle, and other and unallocable. Some States, it should be noted, reported aggregates only, without allocation by types. Intangibles are separately reported by total only, without category detail.

Tangible personal property

Tangible personal property is completely exempt from local general property taxation in Delaware, Hawaii, New York, Pennsylvania, and South Dakota. In the other States, taxability of various types varies widely. Frequently encountered are exemptions affecting household personalty, agricultural implements, livestock, motor vehicles, inventories, or combinations thereof.

Table E contains the legal status, by State, of five major categories of tangible personal property. Commercial and industrial personalty, for example, is legally taxable in 46 States⁴ - more than tax any of the other categories shown. Basic taxable status can mislead, however, when what is taxable is substantially constricted by particular exemption provisions. Agricultural personalty, for example, is totally exempt in only

⁴ In all discussions of the data in table E, the District of Columbia is treated as if it were a State.

13 States, but statutes provide for exemption of selected categories, now or at specified future dates, in 21 of the 38 taxing States.

In Virginia, the taxable status of household personal property is an option of local governments. This is also true, for specified or all types of personal property, in Alaska, Maryland,

and Minnesota. In those three States, the local option is usually in favor of not taxing the property affected. Nine States tax household personal property only if used in the production of income.

Twenty States subject motor vehicles to local general property taxation. This count includes Alaska, where local

Table E. Legal Status of Major Types of Tangible Personal Property With Respect to Local General Property Taxation, by State: 1979

State	Business inventories	Other commercial and industrial	Agricultural	Household personal property	Motor vehicles
State total	33	46	38	22	20
Alabama	E	¹ T	¹ T	² T	T
Alaska	L	L	L	¹ L	L
Arizona	E	¹ T	T	E	E
Arkansas	T	T	T	T	T
California	¹ T	¹ T	¹ T	² T	E
Colorado	¹ T	T	T	² T	E
Connecticut	¹ T	¹ T	¹ T	E	T
Delaware	E	E	E	E	E
District of Columbia	E	¹ T	E	E	E
Florida	¹ T	T	T	E	E
Georgia	T	T	¹ T	E	T
Hawaii	E	E	E	E	E
Idaho	E	¹ T	T	² T	E
Illinois	³ T	³ T	³ T	³ E	^{1 3} T
Indiana	T	T	T	² T	E
Iowa	T	¹ T	¹ T	E	E
Kansas	T	T	¹ T	² T	T
Kentucky	T	¹ T	E	E	T
Louisiana	T	T	E	E	E
Maine	E	¹ T	¹ T	E	E
Maryland	¹ T	¹ T	¹ T	² L	E
Massachusetts	¹ T	¹ T	T	E	E
Michigan	E	T	E	² T	E
Minnesota	E	¹ T	¹ T	¹ L	E
Mississippi	¹ T	T	E	¹ T	T
Missouri	T	T	T	E	¹ T
Montana	T	T	¹ T	E	¹ T
Nebraska	E	T	¹ T	E	T
Nevada	¹ T	T	T	T	E
New Hampshire	E	T	T	E	E
New Jersey	E	¹ T	E	E	E
New Mexico	¹ T	¹ T	¹ T	¹ T	E
New York	E	E	E	E	E
North Carolina	¹ T	¹ T	¹ T	¹ T	¹ T
North Dakota	¹ T	¹ T	¹ T	E	E
Ohio	¹ T	¹ T	E	E	E
Oklahoma	T	T	T	¹ T	E
Oregon	¹ T	¹ T	¹ T	² T	E
Pennsylvania	E	E	E	E	E
Rhode Island	¹ T	¹ T	¹ T	¹ T	T
South Carolina	¹ T	¹ T	¹ T	E	T
South Dakota	E	E	E	E	E
Tennessee	E	¹ T	¹ T	¹ T	T
Texas	T	T	T	¹ T	T
Utah	E	¹ T	¹ T	E	T
Vermont	L	¹ T	E	E	E
Virginia	T	T	L	L	T
Washington	¹ T	T	¹ T	E	E
West Virginia	T	T	T	¹ T	T
Wisconsin	¹ T	¹ T	¹ T	E	E
Wyoming	E	T	T	E	E

Note: T locally taxable. E exemption. L local option; option to exempt affected items is exercised in most jurisdictions.

¹ Subject to legal provisions for partial exemptions.

² Taxable only if used in production of income.

³ See Appendix B.

option prevails, and Illinois, where since 1969 one personal car per family is exempt. Not included in the 20 is Louisiana, where municipalities but not parishes have the option to levy a property tax on motor vehicles.

Intangible personal property

Intangible personalty usually derives its value from what it represents; only that representation indicates the property's existence. Examples include corporate stocks and other securities, bonds, money (cash or bank deposits), mortgages, and franchises. Though many authorities now believe intangibles taxation can be feasibly administered, given computer technology, others still aver that the administrative difficulties are unlikely to dissipate without a shift in basis from ad valorem to income. For the moment, in the relatively few States that provide for local general property taxation of intangibles, the tax usually has limited application. Other States either exempt intangibles specifically or omit reference to them in underlying statutes. In addition, a number of States subject specified types of intangibles to special property taxes.

Railroads and other public utilities

In most States, the law subjects property of railroads and other public utilities to taxation on the same ad valorem basis as that applicable to other taxable property.

As a natural consequence of its complex nature and expansive, multiarea location, most operating railroad and utility property is an assessment responsibility of a State agency rather than of a local assessing jurisdiction. Operating property is the type directly associated with performance of the utility's central function. Examples are rolling stock, rails, and right-of-way of a railroad, and the power plant of an electric utility. Utility property is frequently appraised as an integrated whole (the so-called "unit rule") without reference, necessarily, to the value of component parts; a proportion of the value is allocated to the assessing State or other assessing jurisdiction and, after equalization, apportioned to local taxing units. Methods of unit appraisal vary widely, but within a limited number of basic approaches.

Nonoperating property is everything not within the definition of operating property. It is a common, though not universal, practice for such property to be assessed locally.

Some States exempt railroads and other public utilities from general property taxes, subjecting them instead to special property taxes or to some other form of taxation.

Where general property taxes do apply, the assessed values have come under close scrutiny in recent years, since railroad and public utility assessments are often perceived as reflecting higher value levels than those applicable to other types of property. In classified property tax States, utility levels are often highest among legal standards. Elsewhere they may be

highest among de facto levels, though utility property rarely sells, and market value indicators can be conflicting. Sensitivity has increased, in any case, one sign being an amendment of the Interstate Commerce Act, effective in 1979⁵, providing for injunctive and other relief if transportation company de facto assessment levels (evidenced by assessment-sales ratios) exceed those for other specified property by more than 5 percent.

Property value excluded or removed from the property tax base

Considerable aggregates of property value are not included in the totals ultimately available for local general property taxation. Such values are basically of two types: Values of property deemed to be outside the scope of general property taxation and values representing deductions from gross assessed values prior to the application of local tax rates in accordance with applicable laws. In many cases, the effect of these deductions from gross assessed values of individual pieces of property is total removal from the tax base.

Property value excluded from the tax base—property totally exempt from local general property taxation consists of the following types:

1. Property held by Federal, State, or local governments.
2. Property held by nonprofit and otherwise qualifying groups or institutions and used for purposes deemed publicly beneficial: Religious properties, nonprofit hospitals, educational institutions, and the like.
3. Particular classes of property specifically exempted from general taxation, often because of alternative treatment via special property taxes or other types of taxes. Property of certain public utilities, as discussed earlier, is a notable example.
4. New industrial plants exempted by specific statutes for stated periods of time as an inducement to new industry.
5. Property constructed explicitly for publicly encouraged activities such as pollution control and abatement.

The amount of value represented by all excluded property nationwide is unknown, either on the market level or any individual or composite assessed value level. Many assessors and others have in the past believed that efforts to assign assessed value equivalents to excluded property cannot be justified. Not only do such values produce no revenue, went the rationale, but also they resist discovery. Property of the institutional and special purpose types sell very rarely and possess distinctive characteristics incompatible with expeditious market value appraisal, especially the "mass" type of appraisal which assessors regard as essential to their work.

The above views are still common, but a new consensus supports the position that the magnitude of the excluded base should be known, as a necessary part of background for public

⁵Public Law 94-210, passed in 1976, amending 49 U.S.C. 28, effective February 1979.

policy. One position is that owners of totally exempt property are often naturally inclined to make voluntary in lieu payments to local and State governments, even though the compulsory aspects associated with taxability are not present. Voluntary payments may equal or exceed the value of benefits received, and they may be determined, at least in part, by a relationship to the value of property involved. The city of Cambridge, Massachusetts, has provided innovative examples of voluntary agreements illustrative of the new consensus.

Some States do require that nonprofit corporations submit for other purposes reports disclosing amounts of property holdings. Increasingly, assessors provide at least a listing of totally exempt property, even though no value may be shown. In any event, estimated amounts represented by excluded property have come to much public attention in recent years as proportions of entire jurisdictional property value bases and as formidable aggregates in themselves.

Table F shows excluded value aggregates for each of the 22 States that were able to provide such data for 1979. Extreme care should condition any use of totals for any specific type and for all types. Moreover, all amounts reported reflect the same variations within and among value levels that apply to assessed values throughout the country.

Property value removed from the tax base—in general, property value removed from the tax base refers to portions of otherwise taxable value, usually for real property, which are exempt from taxation. Principal examples of exemptions of this type are those applicable to homesteads, veterans, and senior citizens. Some commercial and agricultural purposes may also be affected (e.g., business inventory in California, pollution control equipment in New Jersey, and agricultural products in Oregon).

The "tax base" in this context means gross assessed value. From this value a dollar amount, specified by law, is removed before any remaining amount can be subject to tax. Use of the term "removed" does not necessarily imply a corresponding loss of revenue by the taxing agency. In many instances, lost tax dollars are reimbursed by the State thru intergovernmental transfer mechanisms, a feature usually established concurrently with the mandate to remove specified value. While the term "removed" is subject to criticism⁶, the intent in usage is to identify property so defined rather than to imply a consequential revenue effect.

⁶ See, for example, *Property Tax Relief* by Steven David Gold, Lexington Books, D.C. Heath and Company, Lexington, Massachusetts, 1979, pages 88 and 95.

Table F. Value Reported for Excluded (Totally Exempt) Property, by Type of Exemption, for Selected States: 1979

(Million dollars)

State	Total	Governmental	Educational	Religious	Charitable	Other or unallocable
Total	199,542	131,532	20,799	11,197	7,659	28,355
Arizona	1,255	599	78	54	(NA)	524
California	2,826	(NA)	730	658	1,437	1
Colorado	3,291	2,592	118	216	298	67
Delaware ¹	730	170	338	80	29	113
District of Columbia	12,845	10,623	567	499	111	1,045
Florida	22,052	17,293	(NA)	(NA)	(NA)	4,759
Georgia ²	4,365	(NA)	(NA)	(NA)	(NA)	4,365
Hawaii	4,303	3,408	81	239	105	470
Indiana	1,011	(NA)	(NA)	(NA)	(NA)	1,011
Kansas	2,472	(NA)	(NA)	(NA)	(NA)	2,472
Maine	3,722	2,101	438	234	177	772
Maryland	7,161	5,740	(NA)	871	482	68
Massachusetts	12,636	8,683	1,780	696	1,391	86
Michigan ³	10,202	4,923	(NA)	(NA)	(NA)	5,279
Minnesota ⁴	8,981	3,052	3,701	1,146	232	850
Nevada	842	(NA)	(NA)	(NA)	(NA)	842
New Jersey ⁵	19,516	14,087	—	2,567	1,499	1,363
New Mexico	241	(NA)	(NA)	(NA)	(NA)	241
New York	35,846	22,364	8,383	2,077	472	2,550
Ohio	8,050	3,554	2,496	1,130	785	85
Oregon	35,140	31,157	1,716	599	619	1,049
Rhode Island	2,055	1,186	373	131	22	343

Note: Because of rounding, detail may not add to totals.

— Represents zero.

NA Not available.

¹ Delaware values are for New Castle County only; data not available for Sussex and Kent Counties.

² Fully exempt values for Georgia are as of January 1, 1978.

³ Michigan values are for 41 out of 83 counties plus partial reports for four other counties. If the reported data were projected statewide, there would be an estimated \$29,400 million (at 50 percent of true cash value) in exempt property.

⁴ Fully exempt values for Minnesota are market values set as of January 1, 1975.

⁵ New Jersey governmental and educational values are combined under the governmental heading.

Partial exemptions benefiting individuals reflect attempts to alleviate particular tax burdens or express public esteem (e.g., for veterans). In some instances, depending on the prevailing level of assessment, the effect of the "partial" exemption may be to remove the entire assessed value of a parcel from taxation. Thus, if a homestead that would sell for \$25,000 is assessed for \$5,000 in a jurisdiction where a \$5,000 homestead exemption applies, the exemption in effect removes the entire property from the tax base. Under a typical statute, the full \$5,000 of exemption applies to any qualifying homestead, regardless of its value.

Table G shows a summary of reported assessed value amounts relieved of liability for local property taxes by various types of partial exemptions.

In a few States, the amounts of property value removed from the tax base represent important components of total gross assessed values. Two States, California and Florida, accounted

for almost 60 percent of the \$71.4 billion in partial exemptions in 1979. Such removals took about 9 percent and 19 percent, respectively, of gross assessed value from the tax base. Partial exemptions comprise between 10 and 15 percent of gross assessed value for Hawaii and Oklahoma, and over 15 percent of the corresponding total for Alabama and Louisiana.

Of the \$71.4 billion in partial exemptions reported in 1979, the amount of \$32.0 billion, or 44.8 percent, constitutes homestead exemptions in 15 States. Veterans exemptions reported amount to \$1.6 billion, or 2.2 percent of all partial exemptions. Other and unallocable partial exemptions comprise the remainder and represent a wide variety of exempted properties, including property in specified industrial uses.

The effects of partial exemptions on the tax base have led, in many States, to forms of property tax relief frequently State-financed, more directly related to measurable differences in ability to pay the tax. One of these is the "circuit breaker," a

Table G. Assessed Value Removed from Tax Base for Selected States: 1979

State	Exemptions (million dollars)				Total as percent of gross assessed value
	Total	Homestead	Veterans	Other and unallocable	
Total	71,442	32,025	1,576	37,841	4.3
Alabama	1,408	1,210	—	198	16.6
Arizona	54	—	—	54	0.8
California	12,123	7,006	69	5,048	9.1
Connecticut	382	(NA)	(NA)	382	1.0
Delaware	88	—	—	188	2.3
District of Columbia	586	586	—	—	4.5
Florida	30,449	12,236	—	² 18,213	19.2
Georgia	2,373	2,373	—	—	6.4
Hawaii	2,099	2,069	—	30	13.9
Idaho	31	—	—	³ 31	1.1
Indiana	881	—	105	776	5.2
Kentucky	1,808	1,808	—	—	3.8
Louisiana	2,079	2,079	—	—	25.6
Maine	93	—	92	1	0.6
Nebraska	378	378	—	—	3.2
Nevada	28	—	21	7	0.4
New Hampshire	139	—	—	139	1.3
New Jersey	23	—	—	23	(Z)
New Mexico	122	—	82	40	2.2
New York	5,737	—	996	4,741	6.4
North Carolina ⁴	899	899	—	—	1.1
North Dakota	6	6	—	—	0.7
Oklahoma	761	648	103	10	11.1
Oregon	5,146	201	—	4,945	8.0
Rhode Island	191	—	87	104	2.4
South Dakota	77	—	—	77	1.7
Texas	1,552	(NA)	(NA)	1,552	2.4
Utah	25	—	21	4	0.5
Vermont	38	—	—	⁵ 38	0.6
Washington	1,340	—	—	1,340	1.7
West Virginia	439	439	—	—	3.5
Wyoming	87	87	—	—	2.4

Note: Because of rounding, detail may not add to totals.

— Represents zero. NA Not available. Z Less than 0.05 percent.

¹ Includes elderly and disability exemptions.

² Includes \$9,649 million of Classified Use Differential (Agriculture).

³ Includes \$17 million of exempted State values.

⁴ Data shown is for 77 out of 100 counties in North Carolina.

⁵ Various locally voted exemptions; includes minor fully exempt amount—unable to break out.

cash rebate or income tax credit which activates, for the owners (and sometimes tenants as well) who are eligible and apply, when their liability (or rental equivalent) exceeds a specified percentage of their total (rather than taxable) income.

RELIABILITY AND LIMITATIONS OF DATA

Any use of the statistics contained in this report is subject to limitations and qualifications specified elsewhere in this introductory text, in footnotes to the tables, and in the material which follows.

Assessed value of major property classes

As mentioned earlier, the data shown in this report emanate from State agencies. Questions concerning any of the data were resolved by consultation with responsible State and local officials as part of careful checking procedures. Accordingly, statistics shown constitute an accurate expression of indicated kinds of value officially determined in 1979 for taxable property within various individual States and counties. Similarly, statewide analogous values for totally exempt property are presented as reported by the individual States involved.

Any comparison of assessed values for one State with those for one or more of the other States is subject to the diversity characterizing property assessment and taxation. This diversity affects taxability of particular kinds of property, prescribed and prevailing levels of assessment, placement of initial and other

assessing responsibility, and total or partial exemption from property taxation.

As a natural consequence, the significance of nationwide totals of assessed value has an uneven quality directly associated with the impact of diverse individual influences. The total for locally assessed property, for example, consists of value amounts that differ widely in scope from one State to another. One component thereof, residential real property, has a much more uniform meaning among the various States. Despite that relative uniformity, however, its quantification as assessed value is also subject to the pervasive variations reflected in local assessment levels. Even uniform meaning can be influenced by variation in things like category definition (e.g., mobile homes - sometimes realty, sometimes personality).

Historical comparison

Any comparison of amounts shown in this report or with any previous reports is subject to all the changes over time in law, administration, and other socio-economic influences that affect assessed value.

In Alaska, property taxation is limited to 11 organized boroughs and 20 first-class city districts. It is the assessed value of such areas which comprise the data for Alaska in this report. Accordingly, territory approximating 400,000 square miles, known as the unorganized areas, is not represented. In this area, there was \$4,326 million in oil and gas property assessed by the State as of January 1, 1979.

Table H. Valuation Dates Applicable to Assessed Values in this Report

State	Valuation date	State	Valuation date
Alabama	October 1, 1979	Missouri	January 1, 1979
Alaska	January 1, 1979	Montana	January 1, 1979
Arizona	January 1, 1979	Nebraska	January 1, 1979
Arkansas	January 1, 1979	Nevada	January 1, 1978
California	March 1, 1979	New Hampshire	April 1, 1979
Colorado	January 1, 1979	New Jersey	October 1, 1978
Connecticut	October 1, 1979	New Mexico	January 1, 1979
Delaware	Kent County, May 1, 1979; New Castle County, July 22, 1979; Sussex County, May 1, 1979	New York	May 1, 1978, generally, but varies among cities and towns.
District of Columbia	January 1, 1979 (personal property July 1, 1979)	North Carolina	January 1, 1978
Florida	January 1, 1979	North Dakota	February 1, 1979
Georgia	January 1, 1979	Ohio	January 1, 1979 (personal property December 31, 1978)
Hawaii	January 1, 1979	Oklahoma	January 1, 1979
Idaho	January 1, 1979	Oregon	January 1, 1979
Illinois	January 1, 1978 (personal property April 1, 1978)	Pennsylvania	No fixed dates (August 1 to September 13, 1978)
Indiana	March 1, 1978	Rhode Island	December 31, 1978
Iowa	January 1, 1979	South Carolina	December 31, 1978
Kansas	January 1, 1979	South Dakota	February 1, 1979
Kentucky	January 1, 1979	Tennessee	January 1, 1979
Louisiana	January 1, 1978	Texas	January 1, 1979
Maine	April 1, 1979	Utah	January 1, 1979
Maryland	January 1, 1979	Vermont	April 1, 1979
Massachusetts	January 1, 1979	Virginia	January 1, 1979
Michigan	December 31, 1978	Washington	January 1, 1979
Minnesota	January 2, 1978 (exempt values January 1, 1975)	West Virginia	July 1, 1978
Mississippi	January 1, 1978	Wisconsin	January 1, 1979 (until 1979, valuation date was May 1)
		Wyoming	February 1, 1979

Table 1. Gross and Net Assessed Value of Property Subject to Local General Property Taxation, by State: 1978 and 1979

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	1978 ¹						1979					
	Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)			Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)		
	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property
UNITED STATES	1 502 173	102 214	1 399 959	1 438 373	102 149	1 336 224	1 678 782	113 526	1 565 260	1 607 341	113 453	1 493 891
ALABAMA ^{2 3}	8 239	1 569	6 670	6 785	1 569	5 216	8 503	1 625	6 878	7 095	1 625	5 470
ALASKA ⁴	16 410	17 098	9 312	16 410	17 098	9 312	18 620	7 631	10 989	18 620	7 631	10 989
ARIZONA ⁵	8 019	2 523	5 496	7 475	2 523	4 952	7 199	2 277	4 922	7 145	2 277	4 868
ARKANSAS ⁶	3 852	701	3 151	3 852	701	3 151	4 630	921	3 710	4 630	921	3 710
CALIFORNIA ⁷	114 114	6 922	107 192	102 862	6 874	95 988	132 889	7 441	125 448	120 767	7 390	113 377
COLORADO ⁸	11 587	1 199	10 388	11 587	1 199	10 388	12 454	1 288	11 166	12 454	1 288	11 166
CONNECTICUT ⁹	30 299	-	30 299	29 889	-	29 889	37 139	-	37 139	36 757	-	36 757
DELAWARE ¹⁰	3 791	-	3 791	3 710	-	3 710	3 908	-	3 908	3 820	-	3 820
DISTRICT OF COLUMBIA	11 229	-	11 229	10 643	-	10 643	13 076	-	13 076	12 490	-	12 490
FLORIDA	146 031	495	145 536	117 663	495	117 168	158 236	509	157 727	127 786	509	127 278
GEORGIA ¹¹	32 114	3 169	28 945	29 983	3 169	26 814	36 875	3 500	33 375	34 502	3 500	31 002
HAWAII ¹²	13 627	-	13 627	11 657	-	11 657	15 073	-	15 073	12 974	-	12 974
IDaho ¹³	2 404	335	2 069	2 379	318	2 061	2 876	365	2 511	2 845	347	2 498
ILLINOIS ^{14 15}	61 938	1 231	60 707	61 938	1 231	60 707	67 174	1 410	65 764	67 174	1 410	65 764
INDIANA ¹⁶	15 819	1 543	14 276	14 956	1 543	13 413	17 004	1 658	15 346	16 123	1 658	14 465
IOWA ^{17 18}	56 363	4 423	51 940	56 363	4 423	51 940	58 629	4 845	53 784	58 629	4 845	53 784
KANSAS ¹⁹	9 765	1 475	8 290	9 765	1 475	8 290	9 979	1 604	8 375	9 979	1 604	8 375
KENTUCKY ²⁰	40 622	4 116	36 506	39 107	4 116	34 991	47 554	4 537	43 017	45 746	4 537	41 210
LOUISIANA ²¹	7 212	1 490	5 722	5 738	1 490	4 248	8 110	1 426	6 683	6 031	1 426	4 605
MAINE ²²	13 078	-	13 078	12 991	-	12 991	15 713	-	15 713	15 620	-	15 620
MARYLAND ²³	32 898	5 842	27 056	32 898	5 842	27 056	37 326	6 223	31 102	37 326	6 223	31 102
MASSACHUSETTS ²⁴	42 512	654	41 858	42 512	654	41 858	43 857	678	43 179	43 857	678	43 179
MICHIGAN ^{25 26}	64 870	-	64 870	64 870	-	64 870	72 528	-	72 528	72 528	-	72 528
MINNESOTA ^{27 28}	14 598	101	14 497	14 598	101	14 497	15 884	109	15 775	15 884	109	15 775
MISSISSIPPI ^{29 30}	3 966	795	3 171	3 966	795	3 171	4 302	878	3 424	4 302	878	3 424
MISSOURI	16 285	2 024	14 261	16 285	2 024	14 261	17 263	2 073	15 190	17 263	2 073	15 190
MONTANA ^{31 32}	1 561	398	1 163	1 561	398	1 163	1 622	414	1 208	1 622	414	1 208
NEBRASKA	7 471	117	7 354	7 254	117	7 137	11 767	207	11 560	11 389	207	11 182
NEVADA ^{33 34}	5 550	557	4 993	5 550	557	4 993	6 576	607	5 970	6 548	607	5 941
NEW HAMPSHIRE ³⁵	9 617	-	9 617	9 483	-	9 483	10 700	-	10 700	10 561	-	10 561
NEW JERSEY ³⁶	88 715	-	88 715	88 672	-	88 672	97 097	96	97 002	97 074	96	96 978
NEW MEXICO	4 169	1 270	2 899	3 838	1 270	2 568	5 474	2 452	3 023	5 353	2 452	2 901
NEW YORK ³⁷	87 977	4 029	83 948	82 888	4 029	78 859	89 707	4 697	85 010	83 970	4 697	79 273
NORTH CAROLINA ^{38 39}	72 780	7 454	65 326	72 780	7 454	65 326	78 998	7 860	71 138	78 099	7 860	70 239
NORTH DAKOTA ^{40 41}	809	69	740	803	69	734	842	72	770	836	72	764
OHIO	62 807	17 026	45 781	62 807	17 026	45 781	69 405	17 789	51 616	69 405	17 789	51 616
OKLAHOMA	6 428	1 315	5 113	5 680	1 315	4 365	6 844	1 402	5 442	6 084	1 402	4 682
OREGON	50 680	3 866	46 814	46 865	3 866	42 999	64 065	4 362	59 703	58 919	4 362	54 557
PENNSYLVANIA ⁴²	26 522	-	26 522	26 522	-	26 522	27 640	-	27 640	27 640	-	27 640
RHODE ISLAND ⁴³	7 479	-	7 479	7 306	-	7 306	8 076	-	8 076	7 885	-	7 885
SOUTH CAROLINA ^{44 45}	2 158	462	1 696	2 158	462	1 696	2 639	541	2 098	2 639	541	2 098
SOUTH DAKOTA ⁴⁶	4 678	205	4 473	4 678	205	4 473	4 422	218	4 204	4 345	218	4 126
TENNESSEE	14 742	1 319	11 423	12 742	1 319	11 423	13 581	1 279	12 302	13 581	1 279	12 302
TEXAS ^{47 48}	56 995	380	56 615	55 640	380	55 260	64 605	229	64 376	63 053	229	62 824
UTAH	4 661	952	3 709	4 661	952	3 709	5 241	1 081	4 160	5 216	1 077	4 139
VERMONT ^{49 50}	5 723	-	5 723	5 723	-	5 723	6 237	-	6 237	6 199	-	6 199
VIRGINIA ⁵¹	67 051	14 751	62 300	67 051	14 751	62 300	85 509	6 003	79 507	85 509	6 003	79 507
WASHINGTON	66 944	3 450	63 494	66 361	3 450	62 911	78 748	3 702	75 047	77 408	3 702	73 706
WEST VIRGINIA ⁵²	11 594	1 957	9 637	11 100	1 957	9 143	12 386	2 012	10 374	11 946	2 012	9 935
WISCONSIN ⁵³	52 117	2 701	49 416	52 117	2 701	49 416	56 043	4 959	51 084	56 043	4 959	51 084
WYOMING ⁵⁴	3 303	2 231	1 072	3 251	2 231	1 020	3 757	2 546	1 211	3 670	2 546	1 124

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero. ¹Revised. ²Further details on 1978 data can be found in *Property Values Subject to Local General Property Taxation in the United States: 1978*, GSS No. 92. ³For 1979, valuation date other than January 1, 1979, see table H. ⁴Alabama 1979 assessed values include prior year data for all components of the following counties: Baldwin, Jackson, St. Clair, and Tallapoosa. Data for the following counties include some prior year components: Bullock, Marshall, Pickens, Laurens, and Colbert. ⁵Alaska 1979 State assessed values exclude \$4,325 million of property value in the unorganized territory; 1978 data was revised to exclude \$3,993 million in similar values. ⁶Arizona 1979 assessed values are as "adjusted." They result from dividing each original assessment by a factor of 1.15 as mandated by Arizona Laws 1979, Chapter 153 (H.B. 2357), Section 6. Data presented for 1978 are unadjusted. ⁷Connecticut 1979 assessed values include prior year components for those cities and towns where 1979 values were not available at time of publication. ⁸Georgia 1979 assessed values include prior year data for the following counties: Douglas, Jeff Davis, Miller, Monroe, Montgomery, Spalding, Tift, Washington, and Wayne. Data for Early and Polk counties are valuations as of 1977. ⁹All assessment in Hawaii, Maryland, and Montana is performed by a State agency, but values are shown here as "locally assessed" for comparability with data for other States; see text. ¹⁰Illinois locally assessed values include some State assessed components, the separately identified amounts of which are unavailable. Locally assessed data for Sangamon, Wayne, and Will counties are State supplied estimates. ¹¹Throughout Illinois, Minnesota, Montana, and North Dakota, two sets of values are locally recorded for taxable property. In this report for comparability with data for other States, the assessed values for these four States pertain to the final values against which tax rates are applied rather than to the preliminary "full and true" or (in Illinois) local unadjusted values, see text. ¹²Iowa 1979 assessed values shown are those prior to application of the 1979 retroactive equalization order and applicable roll-back provisions; see Appendix A. ¹³Any net amount shown may represent an overstatement to the extent the amount of appropriate deduction from the gross total is not available. ¹⁴Assessed values for Michigan are the State equalized values, these are the legal values against which tax rates are applied in Michigan. ¹⁵Nevada data include fully exempt property, amounts of which are unavailable. ¹⁶Amounts shown for North Carolina 1979 State assessed property include estimates for certain public service companies. ¹⁷Texas 1979 assessed values include prior year data for the following counties: Bexar, Edwards, El Paso, Johnson, Parker, Pecos, Smith, Van Zandt, and Wilson. ¹⁸Vermont assessed values shown are "listed values"; tax rate is applied against the "grand list" which is one percent of the "listed value." Although "grand list" amounts appear to be in conformity with the meaning of "assessed values" applicable to this report, "listed values" are shown here to assure comparability with corresponding "listed values" shown for Vermont in previous Bureau of the Census publications reporting assessed values. ¹⁹Virginia 1979 assessed values include prior year data for all components of the following: Augusta, Caroline, Chesterfield, Giles, Greenville, Henrico, Isle of Wight, Smyth, and Tazewell counties, and Fredericksburg City. Data for the following include some prior year components: Dickenson, Greene, and Loudoun counties and Alexandria, Colonial Heights, Hampton, Norfolk, Staunton, and Petersburg cities. ²⁰Wisconsin 1979 locally assessed values for Forest, Sauk, and Walworth counties are as of May 1, 1978; 1979 State assessed data for Forest County are as of May 1, 1978.

Table 2. Assessed Value of Property Subject to Local General Property Taxation, Inside and Outside SMSA's, by State: 1979

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	Gross assessed value (before partial exemptions)			Assessed value subject to tax, after deduction of partial exemptions						Percent of assessed value subject to tax ¹			
	Total including State- assessed property	Locally assessed property		Total	State- assessed property	Locally assessed property			Total	State- assessed property	Locally assessed property		
		Real	Personal			Total	Real	Personal			Real	Personal	
UNITED STATES ¹	1 678 782	1 358 504	206 753	1 607 341	113 453	1 493 891	1 305 966	187 922	100.0	7.1	81.3	11.7	
INSIDE STANDARD METROPOLITAN STATISTICAL AREAS . . .	1 177 766	978 329	138 633	1 124 627	60 752	1 063 870	940 117	123 756	100.0	5.4	83.6	11.0	
OUTSIDE STANDARD METROPOLITAN STATISTICAL AREAS . . .	500 886	380 174	67 997	482 585	52 696	429 887	365 846	64 039	100.0	10.9	75.8	13.3	
STATES													
ALABAMA ^{2 3}	8 503	4 971	1 907	7 095	1 625	5 470	3 562	1 907	100.0	22.9	50.2	26.9	
INSIDE SMSA'S	5 558	3 351	1 285	4 666	922	3 744	2 458	1 285	100.0	19.8	52.7	27.6	
OUTSIDE SMSA'S	2 945	1 620	622	2 429	703	1 726	1 104	622	100.0	28.9	45.4	25.6	
ALASKA ⁴	18 620	9 618	1 371	18 620	7 631	10 989	9 618	1 371	100.0	41.0	51.7	7.4	
INSIDE SMSA'S	5 581	4 841	714	5 581	26	5 555	4 841	714	100.0	0.5	86.7	12.8	
OUTSIDE SMSA'S	13 039	4 777	657	13 039	7 605	5 434	4 777	657	100.0	58.3	36.6	5.0	
ARIZONA	7 199	4 366	556	7 145	2 277	4 868	4 313	555	100.0	31.9	60.4	7.8	
INSIDE SMSA'S	4 902	3 499	386	4 857	1 018	3 840	3 455	385	100.0	20.9	71.1	7.9	
OUTSIDE SMSA'S	2 297	866	171	2 287	1 259	1 028	858	170	100.0	55.1	37.5	7.4	
ARKANSAS	4 630	2 537	1 172	4 630	921	3 710	2 537	1 172	100.0	19.9	54.8	25.3	
INSIDE SMSA'S	2 036	1 233	495	2 036	307	1 728	1 233	495	100.0	15.1	60.6	24.3	
OUTSIDE SMSA'S	2 594	1 304	677	2 594	613	1 981	1 304	677	100.0	23.6	50.3	26.1	
CALIFORNIA ⁵	132 889	108 614	16 834	120 767	7 390	113 377	101 539	11 837	100.0	6.1	84.1	9.8	
INSIDE SMSA'S	122 276	100 448	15 513	111 090	6 264	104 825	93 933	10 892	100.0	5.6	84.6	9.8	
OUTSIDE SMSA'S	10 614	8 167	1 321	9 677	1 126	8 551	7 606	945	100.0	11.6	78.6	9.8	
COLORADO	12 454	9 824	1 342	12 454	1 288	11 166	9 824	1 342	100.0	10.3	78.9	10.8	
INSIDE SMSA'S	8 068	6 467	914	8 068	687	7 381	6 467	914	100.0	8.5	80.2	11.3	
OUTSIDE SMSA'S	4 386	3 357	429	4 386	600	3 785	3 357	429	100.0	13.7	76.5	9.8	
CONNECTICUT ^{6 7 8}	37 139	30 650	6 489	36 757	-	36 757	30 312	6 445	100.0	-	82.5	17.5	
INSIDE SEA'S	32 377	26 829	5 548	32 059	-	32 059	26 552	5 507	100.0	-	82.8	17.2	
OUTSIDE SEA'S	4 762	3 821	941	4 698	-	4 698	3 760	938	100.0	-	80.0	20.0	
DELAWARE ⁹	3 908	3 908	-	3 820	-	3 820	3 820	-	100.0	-	100.0	-	
INSIDE SMSA'S	2 781	2 781	-	2 728	-	2 728	2 728	-	100.0	-	100.0	-	
OUTSIDE SMSA'S	1 127	1 127	-	1 092	-	1 092	1 092	-	100.0	-	100.0	-	
DISTRICT OF COLUMBIA (ALL SMSA) . .	13 076	12 422	654	12 490	-	12 490	11 837	654	100.0	-	94.8	5.2	
FLORIDA	158 236	129 730	27 997	127 786	509	127 278	107 587	19 691	100.0	0.4	84.2	15.4	
INSIDE SMSA'S	127 001	103 748	22 945	104 454	308	104 145	88 142	16 004	100.0	0.3	84.4	15.3	
OUTSIDE SMSA'S	31 234	25 982	5 052	23 333	200	23 132	19 445	3 687	100.0	0.9	83.3	15.8	
GEORGIA ⁶	36 875	24 645	8 730	34 502	3 500	31 002	22 272	8 730	100.0	10.1	64.6	25.3	
INSIDE SMSA'S	21 400	14 603	5 184	20 012	1 614	18 398	13 214	5 184	100.0	8.1	66.0	25.9	
OUTSIDE SMSA'S	15 475	10 042	3 546	14 491	1 887	12 604	9 058	3 546	100.0	13.0	62.5	24.5	
HAWAII ⁷	15 073	15 073	-	12 974	-	12 974	12 974	-	100.0	-	100.0	-	
INSIDE SMSA'S	11 061	11 061	-	9 449	-	9 449	9 449	-	100.0	-	100.0	-	
OUTSIDE SMSA'S	4 013	4 013	-	3 525	-	3 525	3 525	-	100.0	-	100.0	-	
IDAHO	2 876	2 224	287	2 845	347	2 498	2 216	282	100.0	12.2	77.9	9.9	
INSIDE SMSA'S	596	519	31	594	45	549	519	31	100.0	7.5	87.3	5.2	
OUTSIDE SMSA'S	2 280	1 705	257	2 251	303	1 948	1 697	251	100.0	13.4	75.4	11.2	
ILLINOIS ^{10 11}	67 174	55 569	10 195	67 174	1 410	65 764	55 569	10 195	100.0	2.1	82.7	15.2	
INSIDE SMSA'S	52 718	43 100	8 516	52 718	1 103	51 616	43 100	8 516	100.0	2.1	81.8	16.2	
OUTSIDE SMSA'S	14 456	12 470	1 679	14 456	307	14 149	12 470	1 679	100.0	2.1	86.3	11.6	
INDIANA ¹²	17 004	10 644	4 702	16 123	1 658	14 465	9 765	4 701	100.0	10.3	60.6	29.2	
INSIDE SMSA'S	10 878	6 768	3 099	10 302	1 011	9 291	6 192	3 098	100.0	9.8	60.1	30.1	
OUTSIDE SMSA'S	6 126	3 877	1 603	5 821	646	5 175	3 572	1 602	100.0	11.1	61.4	27.5	
IOWA ^{10 11}	58 629	51 038	2 746	58 629	4 845	53 784	51 038	2 746	100.0	8.3	87.1	4.7	
INSIDE SMSA'S	17 964	15 437	816	17 964	1 710	16 254	15 437	816	100.0	9.5	85.9	4.5	
OUTSIDE SMSA'S	40 665	35 601	1 929	40 665	3 135	37 530	35 601	1 929	100.0	7.7	87.5	4.7	
KANSAS ^{10 11}	9 979	4 784	3 590	9 979	1 604	8 375	4 784	3 590	100.0	16.1	47.9	36.0	
INSIDE SMSA'S	3 167	1 904	925	3 167	338	2 829	1 904	925	100.0	10.7	60.1	29.2	
OUTSIDE SMSA'S	6 683	2 881	2 536	6 683	1 266	5 416	2 881	2 536	100.0	19.0	43.1	37.9	

See footnotes at end of table.

PROPERTY TAX ASSESSMENTS

Table 2. Assessed Value of Property Subject to Local General Property Taxation, Inside and Outside SMSA's, by State:
1979—Continued

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	Gross assessed value (before partial exemptions)			Assessed value subject to tax, after deduction of partial exemptions						Percent of assessed value subject to tax			
	Total including State- assessed property	Locally assessed property		Total	State- assessed property	Locally assessed property			Total	State- assessed property	Locally assessed property		
		Real	Personal			Total	Real	Personal			Real	Personal	
STATES--CONTINUED													
KENTUCKY	47 554	33 933	9 084	45 746	4 537	41 210	32 125	9 084	100.0	9.9	70.2	19.9	
INSIDE SMSA'S	24 622	18 383	4 256	23 931	1 983	21 947	17 691	4 256	100.0	8.3	73.9	17.8	
OUTSIDE SMSA'S	22 932	15 550	4 829	21 816	2 553	19 262	14 434	4 829	100.0	11.7	66.2	22.1	
LOUISIANA ²	8 110	4 539	2 144	6 031	1 426	4 605	2 460	2 144	100.0	23.6	40.8	35.6	
INSIDE SMSA'S	5 038	3 210	1 134	3 635	693	2 942	1 808	1 134	100.0	19.1	49.7	31.2	
OUTSIDE SMSA'S	3 073	1 329	1 010	2 396	733	1 663	653	1 010	100.0	30.6	27.2	42.2	
MAINE ^{2,2}	15 713	13 697	2 016	15 620	-	15 620	13 603	2 016	100.0	-	87.1	12.9	
INSIDE SEA'S	4 224	3 899	325	4 200	-	4 200	3 875	325	100.0	-	92.3	7.7	
OUTSIDE SEA'S	11 489	9 798	1 691	11 420	-	11 420	9 728	1 691	100.0	-	85.2	14.8	
MARYLAND ¹	37 326	30 913	190	37 326	6 223	31 102	30 913	190	100.0	16.7	82.8	0.5	
INSIDE SMSA'S	30 846	26 232	119	30 846	4 495	26 351	26 232	119	100.0	14.6	85.0	0.4	
OUTSIDE SMSA'S	6 479	4 681	70	6 479	1 728	4 751	4 681	70	100.0	26.7	72.2	1.1	
MASSACHUSETTS ^{2,11}	43 857	41 018	2 161	43 857	678	43 179	41 018	2 161	100.0	1.5	93.5	4.9	
INSIDE SEA'S	37 880	35 400	1 841	37 880	639	37 241	35 400	1 841	100.0	1.7	93.5	4.9	
OUTSIDE SEA'S	5 977	5 618	320	5 977	39	5 938	5 618	320	100.0	0.7	94.0	5.4	
MICHIGAN ^{2,12}	72 528	63 271	9 257	72 528	-	72 528	63 271	9 257	100.0	-	87.2	12.8	
INSIDE SMSA'S	56 413	49 125	7 287	56 413	-	56 413	49 125	7 287	100.0	-	87.1	12.9	
OUTSIDE SMSA'S	16 115	14 145	1 970	16 115	-	16 115	14 145	1 970	100.0	-	87.8	12.2	
MINNESOTA ^{2,9}	15 884	15 441	334	15 884	109	15 775	15 441	334	100.0	0.7	97.2	2.1	
INSIDE SMSA'S	10 237	9 965	251	10 237	22	10 215	9 965	251	100.0	0.2	97.3	2.5	
OUTSIDE SMSA'S	5 647	5 476	83	5 647	87	5 560	5 476	83	100.0	1.5	97.0	1.5	
MISSISSIPPI ^{2,11}	4 302	2 133	1 291	4 302	878	3 424	2 133	1 291	100.0	20.4	49.6	30.0	
INSIDE SMSA'S	1 046	541	312	1 046	193	853	541	312	100.0	18.4	51.8	29.8	
OUTSIDE SMSA'S	3 256	1 591	980	3 256	685	2 571	1 591	980	100.0	21.0	48.9	30.1	
MISSOURI	17 263	10 880	4 310	17 263	2 073	15 190	10 880	4 310	100.0	12.0	63.0	25.0	
INSIDE SMSA'S	11 682	7 650	3 025	11 682	1 007	10 675	7 650	3 025	100.0	8.6	65.5	25.9	
OUTSIDE SMSA'S	5 581	3 230	1 285	5 581	1 065	4 516	3 230	1 285	100.0	19.1	57.9	23.0	
MONTANA ^{2,13}	1 622	739	468	1 622	414	1 208	739	468	100.0	25.5	45.6	28.9	
INSIDE SMSA'S	273	173	77	273	23	250	173	77	100.0	8.6	63.3	28.2	
OUTSIDE SMSA'S	1 349	566	391	1 349	391	958	566	391	100.0	29.0	42.0	29.0	
NEBRASKA	11 767	9 921	1 639	11 389	207	11 182	9 543	1 639	100.0	1.8	83.8	14.4	
INSIDE SMSA'S	3 907	3 268	618	3 761	21	3 740	3 122	618	100.0	0.6	83.0	16.4	
OUTSIDE SMSA'S	7 861	6 654	1 021	7 628	186	7 442	6 421	1 021	100.0	2.4	84.2	13.4	
NEVADA ^{2,13}	6 576	5 133	837	6 548	607	5 941	5 105	837	100.0	9.3	78.0	12.8	
INSIDE SMSA'S	5 051	4 154	500	5 030	398	4 633	4 133	500	100.0	7.9	82.2	9.9	
OUTSIDE SMSA'S	1 525	979	337	1 518	209	1 309	972	337	100.0	13.8	64.0	22.2	
NEW HAMPSHIRE ^{2,2}	10 700	10 699	1	10 561	-	10 561	10 560	1	100.0	-	100.0	(z)	
INSIDE SEA'S	2 746	2 746	-	2 713	-	2 713	2 713	-	100.0	-	100.0	(z)	
OUTSIDE SEA'S	7 954	7 953	1	7 848	-	7 848	7 847	1	100.0	-	100.0	(z)	
NEW JERSEY ²	97 097	95 260	1 742	97 074	96	96 978	95 237	1 742	100.0	0.1	98.1	1.8	
INSIDE SMSA'S	85 586	83 930	1 560	85 563	96	85 467	83 907	1 560	100.0	0.1	98.1	1.8	
OUTSIDE SMSA'S	11 511	11 330	182	11 511	-	11 511	11 330	182	100.0	(z)	98.4	1.6	
NEW MEXICO	5 474	2 769	254	5 353	2 452	2 901	2 647	254	100.0	45.8	49.5	4.7	
INSIDE SMSA'S	1 488	1 254	63	1 441	171	1 270	1 208	63	100.0	11.9	83.8	4.4	
OUTSIDE SMSA'S	3 986	1 515	191	3 911	2 281	1 630	1 439	191	100.0	58.3	36.8	4.9	
NEW YORK ²	89 707	85 010	-	83 970	4 697	79 273	79 273	-	100.0	5.6	94.4	-	
INSIDE SMSA'S	74 998	70 967	-	69 842	4 031	65 811	65 811	-	100.0	5.8	94.2	-	
OUTSIDE SMSA'S	14 709	14 043	-	14 128	666	13 462	13 462	-	100.0	4.7	95.3	-	
NORTH CAROLINA ^{2,13}	78 998	46 947	24 191	78 099	7 860	70 239	46 048	24 191	100.0	10.1	59.0	31.0	
INSIDE SMSA'S	41 440	24 738	12 173	41 019	4 529	36 489	24 317	12 173	100.0	11.0	59.3	29.7	
OUTSIDE SMSA'S	37 558	22 208	12 019	37 081	3 331	33 750	21 731	12 019	100.0	9.0	58.6	32.4	
NORTH OAKDA ^{2,9}	842	770	-	836	72	764	764	-	100.0	8.6	91.4	(z)	
INSIDE SMSA'S	107	98	-	107	10	97	97	-	100.0	9.0	91.0	(z)	
OUTSIDE SMSA'S	734	672	-	729	62	666	666	-	100.0	8.5	91.4	(z)	

See footnotes at end of table.

**Table 2. Assessed Value of Property Subject to Local General Property Taxation, Inside and outside SMSA's, by State:
1979—Continued**

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	Gross assessed value (before partial exemptions)			Assessed value subject to tax, after deduction of partial exemptions					Percent of assessed value subject to tax			
	Total including State- assessed property	Locally assessed property		Total	State- assessed property	Locally assessed property			Total	State- assessed property	Locally assessed property	
		Real	Personal			Total	Real	Personal			Real	Personal
STATES--CONTINUED												
OHIO	69 405	47 326	4 290	69 405	17 789	51 616	47 326	4 290	100.0	25.6	68.2	6.2
INSIDE SMSA'S	55 211	38 126	3 472	55 211	13 613	41 598	38 126	3 472	100.0	24.7	69.1	6.3
OUTSIDE SMSA'S	14 193	9 199	818	14 193	4 176	10 017	9 199	818	100.0	29.4	64.8	5.8
OKLAHOMA	6 844	4 161	1 281	6 084	1 402	4 682	3 504	1 178	100.0	23.0	57.6	19.4
INSIDE SMSA'S	3 872	2 548	708	3 453	615	2 838	2 182	655	100.0	17.8	63.2	19.0
OUTSIDE SMSA'S	2 973	1 613	573	2 631	787	1 844	1 321	523	100.0	29.9	50.2	19.9
OREGON	64 065	51 619	8 084	58 919	4 362	54 557	51 418	3 140	100.0	7.4	87.3	5.3
INSIDE SMSA'S	38 113	31 496	4 843	34 996	1 774	33 221	31 378	1 843	100.0	5.1	89.7	5.3
OUTSIDE SMSA'S	25 952	20 123	3 241	23 923	2 587	21 336	20 040	1 296	100.0	10.8	83.8	5.4
PENNSYLVANIA ²	27 640	27 640	-	27 640	-	27 640	27 640	-	100.0	-	100.0	-
INSIDE SMSA'S	23 874	23 874	-	23 874	-	23 874	23 874	-	100.0	-	100.0	-
OUTSIDE SMSA'S	3 765	3 765	-	3 765	-	3 765	3 765	-	100.0	-	100.0	-
RHODE ISLAND ²	8 076	6 435	1 641	7 885	-	7 885	6 270	1 615	100.0	-	79.5	20.5
INSIDE SEA'S	6 561	5 175	1 386	6 396	-	6 396	5 034	1 362	100.0	-	78.7	21.3
OUTSIDE SEA'S	1 515	1 259	256	1 489	-	1 489	1 236	253	100.0	-	83.0	17.0
SOUTH CAROLINA ^{2 11}	2 639	1 725	373	2 639	541	2 098	1 725	373	100.0	20.5	65.3	14.1
INSIDE SMSA'S	1 326	883	185	1 326	258	1 068	883	185	100.0	19.4	66.6	14.0
OUTSIDE SMSA'S	1 313	841	188	1 313	284	1 030	841	188	100.0	21.6	64.1	14.3
SOUTH DAKOTA ²	4 422	4 204	-	4 345	218	4 126	4 126	-	100.0	5.0	95.0	-
INSIDE SMSA'S	631	586	-	626	44	581	581	-	100.0	7.1	92.9	-
OUTSIDE SMSA'S	3 791	3 618	-	3 719	174	3 545	3 545	-	100.0	4.7	95.3	-
TENNESSEE	13 581	10 831	1 471	13 581	1 279	12 302	10 831	1 471	100.0	9.4	79.8	10.8
INSIDE SMSA'S	8 771	6 988	1 017	8 771	765	8 005	6 988	1 017	100.0	8.7	79.7	11.6
OUTSIDE SMSA'S	4 810	3 843	454	4 810	514	4 296	3 843	454	100.0	10.7	79.9	9.4
TEXAS ¹³	64 605	51 261	13 115	63 053	229	62 824	49 709	13 115	100.0	0.4	78.8	20.8
INSIDE SMSA'S	45 389	35 842	9 462	44 154	85	44 069	34 607	9 462	100.0	0.2	78.4	21.4
OUTSIDE SMSA'S	19 216	15 419	3 654	18 899	144	18 756	15 102	3 654	100.0	0.8	79.9	19.3
UTAH	5 241	3 477	683	5 216	1 077	4 139	3 456	683	100.0	20.6	66.3	13.1
INSIDE SMSA'S	3 813	2 920	502	3 796	391	3 405	2 904	502	100.0	10.3	76.5	13.2
OUTSIDE SMSA'S	1 427	556	181	1 420	686	734	552	181	100.0	48.3	38.9	12.8
VERMONT ^{2 14}	6 237	5 645	592	6 199	-	6 199	5 617	582	100.0	-	90.6	9.4
VIRGINIA ¹⁷	85 509	72 689	6 817	85 509	6 003	79 507	72 689	6 817	100.0	7.0	85.0	8.0
INSIDE SMSA'S	61 965	53 708	4 760	61 965	3 497	58 468	53 708	4 760	100.0	5.6	86.7	7.7
OUTSIDE SMSA'S	23 544	18 982	2 057	23 544	2 506	21 039	18 982	2 057	100.0	10.6	80.6	8.7
WASHINGTON	78 748	63 195	11 852	77 408	3 702	73 706	62 248	11 458	100.0	4.8	80.4	14.8
INSIDE SMSA'S	52 588	42 078	8 154	51 776	2 356	49 420	41 461	7 959	100.0	4.6	80.1	15.4
OUTSIDE SMSA'S	26 160	21 117	3 698	25 632	1 345	24 287	20 787	3 500	100.0	5.2	81.1	13.7
WEST VIRGINIA ²	12 386	5 519	4 855	11 946	2 012	9 935	5 080	4 855	100.0	16.8	42.5	40.6
INSIDE SMSA'S	4 978	2 284	2 100	4 779	594	4 185	2 085	2 100	100.0	12.4	43.6	43.9
OUTSIDE SMSA'S	7 408	3 235	2 755	7 168	1 418	5 750	2 995	2 755	100.0	19.8	41.8	38.4
WISCONSIN ¹⁴	56 043	48 295	2 789	56 043	4 959	51 084	48 295	2 789	100.0	8.8	86.2	5.0
INSIDE SMSA'S	31 650	27 077	1 478	31 650	3 096	28 554	27 077	1 478	100.0	9.8	85.5	4.7
OUTSIDE SMSA'S	24 393	21 219	1 311	24 393	1 863	22 530	21 219	1 311	100.0	7.6	87.0	5.4
WYOMING ²	3 757	792	419	3 670	2 546	1 124	705	419	100.0	69.4	19.2	11.4

Note: Because of rounding, detail may not add to totals.

*For Connecticut, Maine, Massachusetts, New Hampshire, and Rhode Island, "SEA's" as used in this report refer to State Economic Areas designated as metropolitan State Economic Areas in the 1970 Census of Population. - Represents zero or rounds to zero. ² Less than 0.05 percent. ¹ Detail does not add to total because personal property data include \$129 million in intangibles for the State of Kansas which were not allocable among SMSA and non-SMSA components. ² For 1979, valuation date other than January 1, 1979; see table H. ³ Alabama assessed values include prior year data for all components of the following counties: Baldwin, Jackson, St. Clair, and Tallapoosa. Data for the following counties include some prior year components: Bullock, Marshall, Pickens, Laurens, and Colbert. ⁴ Alaska State assessed values exclude \$4,326 million of property value in the unorganized territory. Note that this constitutes a change from treatment in previous publications. ⁵ Connecticut assessed values include prior year components for those cities and towns where 1979 values were not available at time of publication. ⁶ Georgia assessed values include prior year data for the following counties: Douglas, Jeff Davis, Miller, Monroe, Montgomery, Spalding, Tift, Washington, and Wayne. Data for Early and Polk counties are valuations as of 1977. ⁷ All assessment in Hawaii, Maryland, and Montana is performed by a State agency, but assessed values are shown here as "locally assessed" for comparability with data for other States; see text. ⁸ Illinois locally assessed values include some State assessed components, the separately identified amounts of which are unavailable. Locally assessed data for Sangamon, Wayne, and Will counties are State supplied estimates. ⁹ Throughout Illinois, Minnesota, Montana, and North Dakota, two sets of values are locally recorded for taxable property. In this report for comparability with data for other States, the assessed values for these four States pertain to the final values against which tax rates are applied rather than to the preliminary "full and true" or (in Illinois) local unadjusted values; see text. ¹⁰ Iowa assessed values shown are those prior to application of the 1979 retroactive equalization order and applicable roll-back provisions; see Appendix A. ¹¹ Any net amount shown may represent an over statement to the extent the amount of appropriate deduction from the gross total is not available. ¹² Assessed values for Michigan are the State equalized values; these are the legal values against which tax rates are applied in Michigan. ¹³ Nevada data include fully exempt property, amounts of which are unavailable. ¹⁴ Amounts shown for North Carolina State assessed property include estimates for certain public service companies. ¹⁵ Texas assessed values include prior year data for the following counties: Bexar, Edwards, El Paso, Johnson, Parker, Pecos, Smith, Van Zandt, and Wilson. ¹⁶ Vermont assessed values shown are "listed values"; tax rate is applied against the "grand list" which is one percent of the "listed value." Although "grand list" amounts appear to be in conformity with the meaning of "assessed values" applicable to this report, "listed values" are shown here to assure comparability with corresponding "listed values" shown for Vermont in previous Bureau of the Census publications reporting assessed values. ¹⁷ Virginia assessed values include prior year data for all components of the following: Augusta, Caroline, Chesterfield, Giles, Greenville, Henrico, Isle of Wight, Smyth, and Tazewell counties, and Fredericksburg City. Data for the following include some prior year components: Dickenson, Green, and Loudoun counties and Alexandria, Colonial Heights, Hampton, Norfolk, Staunton, and Petersburg cities. ¹⁸ Wisconsin locally assessed values for Forest, Sauk, and Walworth counties are as of May 1, 1978; 1979 State assessed data value for Forest County are as of May 1, 1978.

**Table 3. Assessed Value of Property Subject to Local General Property Taxation by Major Classes, by State:
1979**

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	Gross assessed value (before partial exemptions)										
	Total	State-assessed property	Locally assessed property								
			All	Real	Total	Personal					Intangible personal property
						All classes	Commercial and industrial	Agricultural	Motor vehicles	Other and unallocable	
UNITED STATES	1 678 782	113 526	1 565 260	1 358 504	206 753	206 514	51 984	3 383	12 756	138 391	239
ALABAMA ⁵	8 503	1 625	6 878	4 971	1 907	1 907	(NA)	(NA)	757	1 150	(NA)
ALASKA ⁷	18 620	7 631	10 989	9 618	1 371	1 371	(NA)	(NA)	(NA)	1 371	-
ARIZONA ⁸	7 199	2 277	4 922	4 366	556	556	443	30	-	83	-
ARKANSAS	4 630	921	3 710	2 537	1 172	1 172	(NA)	(NA)	(NA)	1 172	-
CALIFORNIA ⁹	132 889	7 441	125 448	108 614	16 834	16 834	15 746	603	-	485	-
COLORADO	12 454	1 288	11 166	9 824	1 342	1 342	1 241	101	-	-	-
CONNECTICUT ⁵	37 139	-	37 139	30 650	6 489	6 489	(NA)	(NA)	(NA)	6 489	-
DELAWARE ⁶	3 908	-	3 908	3 908	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA	13 076	-	13 076	12 422	654	654	654	-	-	-	-
FLORIDA	158 236	509	157 727	129 730	27 997	27 997	(NA)	(NA)	-	27 997	(NA)
GEORGIA ¹⁸	36 875	3 500	33 375	24 645	8 730	8 730	4 893	289	2 835	713	(NA)
HAWAII ¹¹	15 073	-	15 073	15 073	-	-	-	-	-	-	-
IDAHO	2 876	365	2 511	2 224	287	287	184	(NA)	-	103	(NA)
ILLINOIS ^{9, 12, 13}	67 174	1 410	65 764	55 569	10 195	10 195	(NA)	(NA)	(NA)	10 195	(NA)
INDIANA ⁴	17 004	1 658	15 346	10 644	4 702	4 702	(NA)	(NA)	-	4 702	(NA)
IOWA ^{14, 15}	58 629	4 845	53 784	51 038	2 746	2 746	(NA)	(NA)	-	2 746	(NA)
KANSAS ¹⁶	9 979	1 604	8 375	4 784	3 590	3 461	(NA)	(NA)	945	2 516	129
KENTUCKY	47 554	4 537	43 017	33 933	9 084	9 084	4 024	-	4 490	570	-
LOUISIANA ⁴	8 110	1 426	6 683	4 539	2 144	2 144	(NA)	-	-	2 144	(NA)
MAINE ⁷	15 713	-	15 713	13 697	2 016	2 016	1 726	(NA)	-	290	(NA)
MARYLAND ¹¹	37 326	6 223	31 102	30 913	190	190	(NA)	(NA)	-	190	-
MASSACHUSETTS ¹⁵	43 857	678	43 179	41 018	2 161	2 161	(NA)	(NA)	-	2 161	-
MICHIGAN ¹⁶	72 528	-	72 528	63 271	9 257	9 257	(NA)	-	-	9 257	(NA)
MINNESOTA ¹³	15 884	109	15 775	15 441	334	334	(NA)	-	-	334	(NA)
MISSISSIPPI ¹⁶	4 302	878	3 424	2 133	1 291	1 291	(NA)	-	(NA)	1 291	(NA)
MISSOURI	17 263	2 073	15 190	10 880	4 310	4 310	1 685	305	1 354	966	-
MONTANA ^{11, 13, 17}	1 622	414	1 208	739	468	468	173	125	128	42	(NA)
NEBRASKA	11 767	207	11 560	9 921	1 639	1 639	374	195	727	343	-
NEVADA ¹⁸	6 576	607	5 970	5 133	837	837	161	47	-	629	-
NEW HAMPSHIRE ⁹	10 700	-	10 700	10 699	1	1	(NA)	(NA)	-	1	-
NEW JERSEY ⁹	97 097	96	97 002	95 260	1 742	1 742	(NA)	-	-	1 742	-
NEW MEXICO	5 474	2 452	3 023	2 769	254	254	(NA)	34	-	220	-
NEW YORK ⁹	89 707	4 697	85 010	85 010	-	-	-	-	-	-	-
NORTH CAROLINA ¹⁹	78 998	7 860	71 138	46 947	24 191	24 191	(NA)	(NA)	(NA)	24 191	(NA)
NORTH DAKOTA ¹³	842	72	770	770	-	-	-	-	-	-	-
OHIO	69 405	17 789	51 616	47 326	4 290	4 290	4 290	-	-	-	-
OKLAHOMA	6 844	1 402	5 442	4 161	1 281	1 281	784	192	-	305	-
OREGON	64 065	4 362	59 703	51 619	8 084	8 084	6 270	544	-	1 270	-
PENNSYLVANIA ⁴	27 640	-	27 640	27 640	-	-	-	-	-	-	-
RHODE ISLAND ⁹	8 076	-	8 076	6 435	1 641	1 641	116	(NA)	864	661	(NA)
SOUTH CAROLINA ¹⁵	2 639	541	2 098	1 725	373	373	(NA)	5	326	42	(NA)
SOUTH DAKOTA ²⁰	4 422	218	4 204	4 204	-	-	-	-	-	-	-
TENNESSEE	13 581	1 279	12 302	10 831	1 471	1 361	(NA)	(NA)	(NA)	1 361	110
TEXAS ²¹	64 605	229	64 376	51 261	13 115	13 115	(NA)	(NA)	(NA)	13 115	-
UTAH	5 241	1 081	4 160	3 477	683	683	191	35	330	127	-
VERMONT ²²	6 237	-	6 237	5 645	592	592	(NA)	-	-	592	-
VIRGINIA ²³	85 509	6 003	79 507	72 689	6 817	6 817	(NA)	(NA)	(NA)	6 817	(NA)
WASHINGTON	78 748	3 702	75 047	63 195	11 852	11 852	9 029	824	-	1 999	-
WEST VIRGINIA ⁴	12 386	2 012	10 374	5 519	4 855	4 855	(NA)	(NA)	(NA)	4 855	-
WISCONSIN ²⁴	56 043	4 959	51 084	48 295	2 789	2 789	(NA)	(NA)	-	2 789	-
WYOMING ²⁵	3 757	2 546	1 211	792	419	419	(NA)	54	-	365	-

See footnotes at end of table.

**Table 3. Assessed Value of Property Subject to Local General Property Taxation by Major Classes, by State:
1979—Continued**

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	Tax exempt portion of gross assessed value ¹			Assessed value subject to tax, after deduction of partial exemptions							
	Total ²	Locally assessed real property	Locally assessed personal property	Total	State-assessed property				Locally assessed property		
					Total	Railroads ³	Other public utilities ³	Other and unallocable	Total	Real	Personal
UNITED STATES ¹	71 442	52 539	18 831	1 607 341	113 453	3 825	47 705	61 923	1 493 891	1 305 967	187 922
ALABAMA ⁴	1 408	1 408	(⁴)	7 095	1 625	(NA)	(NA)	1 625	5 470	3 563	1 907
ALASKA ⁵	-	-	-	18 620	7 631	-	-	7 631	10 989	9 618	1 371
ARIZONA ⁶	54	53	1	7 145	2 277	41	1 711	525	4 868	4 313	555
ARKANSAS ⁷	-	-	-	4 630	921	(NA)	(NA)	921	3 710	2 537	1 172
CALIFORNIA ⁸	12 123	7 075	4 997	120 767	7 390	397	6 934	59	113 377	101 539	11 837
COLORADO ⁹	-	-	-	12 454	1 288	96	1 192	-	11 166	9 824	1 342
CONNECTICUT ¹⁰	382	338	44	36 757	-	-	-	-	36 757	30 312	6 445
DELAWARE ¹¹	88	88	-	3 820	-	-	-	-	3 820	3 820	-
DISTRICT OF COLUMBIA ¹²	586	586	-	12 490	-	-	-	-	12 490	11 837	654
FLORIDA ¹³	30 449	22 144	8 305	127 786	509	509	-	-	127 278	107 587	19 691
GEORGIA ¹⁴	2 373	2 373	-	34 502	3 500	212	3 288	-	31 002	22 272	8 730
HAWAII ¹⁵	2 099	2 099	-	12 974	-	-	-	-	12 974	12 974	-
IDAHO ¹⁶	-	8	6	2 845	347	62	285	-	2 498	2 216	282
ILLINOIS ¹⁷	-	-	-	67 174	1 410	278	1 132	-	65 764	55 569	10 195
INDIANA ¹⁸	881	880	1	16 123	1 658	(NA)	(NA)	1 658	14 465	9 765	4 701
IOWA ¹⁹	(NA)	(NA)	(NA)	58 629	4 845	(NA)	(NA)	4 845	53 784	51 038	2 746
KANSAS ²⁰	(NA)	(NA)	(NA)	9 979	1 604	167	1 437	-	8 375	4 784	3 590
KENTUCKY ²¹	1 808	1 808	-	45 746	4 537	-	3 985	552	41 210	32 125	9 084
LOUISIANA ²²	2 079	2 079	-	6 031	1 426	(NA)	(NA)	1 426	4 605	2 460	2 144
MAINE ²³	93	93	(⁴)	15 620	-	-	-	-	15 620	13 603	2 016
MARYLAND ²⁴	-	-	-	37 326	6 223	62	4 341	1 820	31 102	30 913	190
MASSACHUSETTS ²⁵	(NA)	(NA)	(NA)	43 577	678	(NA)	(NA)	678	43 179	41 018	2 161
MICHIGAN ²⁶	-	-	-	72 528	-	-	-	-	72 528	63 271	9 257
MINNESOTA ²⁷	-	-	-	15 884	109	-	109	-	15 775	15 441	334
MISSISSIPPI ²⁸	(NA)	(NA)	(NA)	4 302	878	(NA)	(NA)	878	3 424	2 133	1 291
MISSOURI ²⁹	-	-	-	17 263	2 073	(NA)	(NA)	2 073	15 190	10 880	4 310
MONTANA ³⁰	-	-	-	1 622	414	37	96	281	1 208	739	468
NEBRASKA ³¹	378	378	-	11 389	207	191	-	16	11 182	9 543	1 639
NEVADA ³²	28	28	(⁴)	6 548	607	52	498	57	5 941	5 105	837
NEW HAMPSHIRE ³³	139	139	-	10 561	-	-	-	-	10 561	10 560	1
NEW JERSEY ³⁴	23	23	-	97 074	96	96	-	-	96 978	95 237	1 742
NEW MEXICO ³⁵	122	122	-	5 353	2 452	46	716	1 690	2 901	2 647	254
NEW YORK ³⁶	5 737	5 737	-	83 970	4 697	174	4 320	203	79 273	79 273	-
NORTH CAROLINA ³⁷	899	899	-	78 099	7 860	(NA)	(NA)	7 860	70 239	46 048	24 191
NORTH DAKOTA ³⁸	6	6	-	836	72	17	55	-	764	764	-
OHIO ³⁹	-	-	-	69 405	17 789	453	7 352	9 984	51 616	47 326	4 290
OKLAHOMA ⁴⁰	761	658	103	6 084	1 402	65	1 337	-	4 682	3 504	1 178
OREGON ⁴¹	5 146	201	4 945	58 919	4 362	507	3 855	-	54 557	51 418	3 140
PENNSYLVANIA ⁴²	-	-	-	27 640	-	-	-	-	27 640	27 640	-
RHODE ISLAND ⁴³	191	165	26	7 885	-	-	-	-	7 885	6 270	1 615
SOUTH CAROLINA ⁴⁴	(NA)	(NA)	(NA)	2 639	541	25	342	174	2 098	1 725	373
SOUTH DAKOTA ⁴⁵	77	77	-	4 345	218	8	210	-	4 126	4 126	-
TENNESSEE ⁴⁶	-	-	-	13 581	1 279	(NA)	(NA)	1 279	12 302	10 831	1 471
TEXAS ⁴⁷	1 552	1 552	-	63 053	229	-	-	229	62 824	49 709	13 115
UTAH ⁴⁸	25	21	(⁴)	5 216	1 077	72	481	524	4 139	3 456	683
VERMONT ⁴⁹	38	28	10	6 199	-	-	-	-	6 199	5 617	582
VIRGINIA ⁵⁰	-	-	-	85 509	6 003	(NA)	(NA)	6 003	79 507	72 689	6 817
WASHINGTON ⁵¹	1 340	947	393	77 408	3 702	166	3 536	-	73 706	62 248	11 458
WEST VIRGINIA ⁵²	439	439	-	11 946	2 012	(NA)	(NA)	2 012	9 935	5 080	4 855
WISCONSIN ⁵³	-	-	-	56 043	4 959	-	-	4 959	51 084	48 295	2 789
WYOMING ⁵⁴	87	87	(⁴)	3 670	2 546	92	493	1 961	1 124	705	419

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero. NA Not available. ¹In some instances, these data are not shown because there were no tax-exempt portions or because the aggregates were not identified in reported data. ²Detail does not add to total because of the inclusion of exempt State assessed property in total for the following States: California (\$51 million), Idaho (\$17 million), and Utah (\$4 million). ³Amounts shown are for those types of railroad or public utility property, respectively, which are subject to State assessment; thus, they do not necessarily represent assessed values of all railroad or public utility property. ⁴Year of valuation other than January 1, 1979; see text table H. ⁵Alabama assessed values include prior year data for all components of the following counties: Baldwin, Jackson, St. Clair, and Tallapoosa. Data for the following counties include some prior year components: Bullock, Marshall, Pickens, Laurens, and Colbert. ⁶Exempt portion of personal property assessed value, if any, included with exempt portions of real property assessed value for the following States: Alabama, Maine, Nevada, Utah, and Wyoming. ⁷Alaska State assessed values exclude \$4,326 million of property value in the unorganized territory. Note that this constitutes a change from treatment in previous publications. ⁸Arizona assessed values are as "adjusted." They result from dividing each original assessment by a factor of 1.15 as mandated by Arizona Laws 1979, Chapter 153 (H.B. 2357), Section 6. ⁹Connecticut assessed values include prior year components for those cities and towns where 1979 values were not available at time of publication. ¹⁰Georgia assessed values include prior year data for the following counties: Douglas, Jeff Davis, Miller, Monroe, Montgomery, Spalding, Tift, Weehington, and Wayne. Data for Early and Polk counties are valuations as of 1977. ¹¹All assessment in Hawaii, Maryland, and Montana is performed by a State agency, but values are shown here as "locally assessed" for comparability with data for other States; see text. ¹²Illinois locally assessed values include some State assessed components, the separately identified amount of which are unavailable. Locally assessed data for Sangamon, Wayne, and Will counties are State supplied estimates. ¹³Throughout Illinois, Minnesota, Montana, and North Dakota, two sets of values are locally recorded for taxable property. In this report for comparability with data for other States, the assessed values for these four States pertain to the final values against which tax rates are applied rather than to the preliminary "full and true" or (in Illinois) local unadjusted values; see text. ¹⁴Iowa assessed values shown are those prior to application of the 1979 retroactive equalization order and applicable roll-back provisions; see Appendix A. ¹⁵Any net amount shown may represent an overstatement to the extent the amount of appropriate deduction from the gross total is not available. ¹⁶Assessed values for Michigan are the State equalized values; these are the legal values against which tax rates are applied in Michigan. ¹⁷Montana real property amounts include nonsegregable personal property of locally assessed utilities. ¹⁸Nevada data include fully exempt property, amounts of which are unavailable. ¹⁹Amounts shown for North Carolina State assessed property include estimates for certain public service companies. Personal data include full value amounts for stored tobacco, peanuts, and cotton which are subject to reduced rates of assessment. Exempt amounts shown are for only 77 out of the 100 counties. ²⁰South Dakota personal property fully exempt as of January 1, 1979. ²¹Texas assessed values include prior year data for the following counties: Bexar, Edwards, El Paso, Johnson, Parker, Pecos, Smith, Van Zandt, and Wilcox. ²²Vermont assessed values shown are "listed values"; tax rate is applied against the "grand list" which is one percent of the "listed value." Although "grand list" amounts appear to be in conformity with the meaning of "assessed values" applicable to this report, "listed values" are shown here to assure comparability with corresponding "listed values" shown for Vermont to previous Bureau of the Census publications reporting assessed values. ²³Virginia assessed values include prior year data for all components of the following: Augusta, Caroline, Chesterfield, Giles, Greensville, Henrico, Isle of Wight, Smyth, and Tazewell counties, and Fredericksburg City. Data for the following include some prior year components: Dickinson, Greene, and Loudoun counties and Alexandria, Colonial Heights, Hampton, Norfolk, Staunton, and Petersburg cities. ²⁴Wisconsin locally assessed values for Forest, Sauk, and Walworth counties are as of May 1, 1978. 1979 State assessed data for Forest County are as of May 1, 1978. ²⁵Wyoming personal property assessed values include \$54.5 million in livestock assessed value considered fully exempt by the State. Such inclusion is based on the taxation of this category on an assessed value basis rather than on a per unit or average rate basis.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)		Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
ALABAMA													
TOTAL	8 503 258	4 970 720	1 907 492	1 408 391	-	7 094 867	1 625 046	5 469 821	3 562 329	1 907 492	22.9	50.2	26.9
SMSA PORTION	5 558 149	3 350 827	1 285 419	892 530	-	4 665 619	921 903	3 743 716	2 458 297	1 285 419	19.8	52.7	27.6
ANNISTON SMSA	191 723	122 387	35 712	35 727	-	155 996	33 624	122 372	86 660	35 712	21.6	55.6	22.9
BIRMINGHAM SMSA	191 723	122 387	35 712	35 727	-	155 996	33 624	122 372	86 660	35 712	21.6	55.6	22.9
BIRMINGHAM SMSA	2 275 275	1 250 029	556 097	293 869	-	1 981 406	469 149	1 512 257	956 160	556 097	23.7	48.3	28.1
JEFFERSON CO.	1 827 022	1 064 972	470 182	243 038	-	1 583 984	291 868	1 292 116	821 934	470 182	18.4	51.9	29.7
BIRMINGHAM	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ST. CLAIR CO.	63 116	21 532	20 301	9 501	-	53 615	21 283	32 332	12 031	20 301	39.7	22.4	37.9
SHELBY CO.	235 189	113 940	29 985	21 034	-	214 155	91 264	122 891	92 906	29 985	42.6	43.4	14.0
WALKER CO.	149 948	49 585	35 629	20 296	-	129 652	64 734	64 918	29 289	35 629	49.9	22.6	27.5
FLORENCE SMSA	262 578	161 808	67 843	54 625	-	207 953	32 927	175 026	107 183	67 843	15.8	51.5	32.6
COLBERT CO.	118 327	48 118	47 938	28 025	-	90 302	22 271	68 031	20 093	47 938	24.7	22.3	53.1
LAUDERDALE CO.	144 251	113 690	19 905	26 600	-	117 651	10 656	106 995	87 090	19 905	9.1	74.0	16.9
GAOSEN SMSA	211 319	130 027	52 553	35 324	-	175 995	28 739	147 256	94 703	52 553	16.3	53.8	29.9
ETOWAH CO.	211 319	130 027	52 553	35 324	-	175 995	28 739	147 256	94 703	52 553	16.3	53.8	29.9
GADSDEN	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
HUNTSVILLE SMSA	597 735	450 784	107 900	124 429	-	473 306	39 051	434 255	326 355	107 900	8.3	69.0	22.8
LIMESTONE CO.	73 500	55 214	11 946	18 934	-	54 566	6 340	48 226	36 280	11 946	11.6	66.5	21.9
MAISON CO.	422 366	326 095	72 014	86 127	-	336 239	24 257	311 982	239 968	72 014	7.2	71.4	21.4
HUNTSVILLE	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MARSHALL CO.	101 869	69 475	23 940	19 368	-	82 501	8 454	74 047	50 107	23 940	10.2	60.7	29.0
MOBILE SMSA	1 044 924	600 297	279 235	201 928	-	842 996	165 392	677 604	398 369	279 235	19.6	47.3	33.1
BALOWIN CO.	139 862	87 227	32 083	27 671	-	112 191	20 552	91 639	59 556	32 083	18.3	53.1	28.6
MOBILE CO.	905 062	513 070	247 152	174 257	-	730 805	144 840	585 965	338 813	247 152	19.8	46.4	33.8
MOBILE	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MONTGOMERY SMSA	608 261	398 569	107 753	86 586	-	521 675	101 939	419 736	311 983	107 753	19.5	59.8	20.7
AUTAUGA CO.	60 623	37 054	12 848	10 670	-	49 953	10 721	39 232	26 384	12 848	21.5	52.8	25.7
ELMORE CO.	94 795	52 522	10 909	14 168	-	80 627	31 364	49 263	38 354	10 909	38.9	47.6	13.5
MONTGOMERY CO.	452 843	308 993	83 996	61 748	-	391 095	59 854	331 241	247 245	83 996	15.3	63.2	21.5
MONTGOMERY	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TUSCALOOSA SMSA	300 637	193 305	66 388	44 276	-	256 361	40 944	215 417	149 029	66 388	16.0	58.1	25.9
TUSCALOOSA CO.	300 637	193 305	66 388	44 276	-	256 361	40 944	215 417	149 029	66 388	16.0	58.1	25.9
TUSCALOOSA	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
COLUMBUS, GA.-ALA.	65 697	43 621	11 938	15 766	-	49 931	10 138	39 793	27 855	11 938	20.3	55.8	23.9
SMSA	65 697	43 621	11 938	15 766	-	49 931	10 138	39 793	27 855	11 938	20.3	55.8	23.9
RUSSELL CO.	65 697	43 621	11 938	15 766	-	49 931	10 138	39 793	27 855	11 938	20.3	55.8	23.9
NON-SMSA PORTION	2 945 109	1 619 893	622 073	515 861	-	2 429 248	703 143	1 726 105	1 104 032	622 073	28.9	45.4	25.6
BARBOUR	44 779	30 306	8 010	6 705	-	38 074	6 463	31 611	23 601	8 010	17.0	62.0	21.0
BIBB	29 946	14 988	8 081	4 618	-	25 328	6 877	18 451	10 370	8 081	27.2	40.9	31.9
BLOUNT	57 219	37 867	11 617	12 490	-	44 729	7 735	36 994	25 377	11 617	17.3	56.7	26.0
BULLOCK	18 845	13 206	1 915	2 400	-	16 445	3 724	12 721	10 806	1 915	22.6	65.7	11.6
BUTLER	33 244	21 825	6 353	5 801	-	27 443	5 066	22 377	16 024	6 353	18.5	58.4	23.1
CHAMBERS	72 454	46 214	19 808	13 839	-	58 615	6 432	52 183	32 375	19 808	11.0	55.2	33.8
CHEROKEE	44 951	28 461	4 844	7 474	-	37 477	11 646	25 831	20 987	4 844	31.1	56.0	12.9
CHILTON	51 373	23 041	7 235	10 496	-	40 877	21 097	19 780	12 545	7 235	51.6	30.7	17.7
CHOCTAW	42 845	18 696	16 756	4 078	-	38 767	7 393	31 374	14 618	16 756	19.1	37.7	43.2
CLARKE	54 726	40 454	7 038	8 166	-	46 560	7 234	39 326	32 288	7 038	15.5	69.3	15.1
CLAY	20 654	12 553	4 150	4 866	-	15 788	3 951	11 837	7 687	4 150	25.0	48.7	26.3
CLEBURNE	22 624	12 513	4 205	4 205	-	18 419	7 298	11 121	8 308	4 205	39.6	45.1	15.3
COFFEE	66 347	49 922	9 486	13 154	-	53 193	6 939	46 254	36 768	9 486	13.0	69.1	17.8
CONECUH	29 400	17 678	7 840	4 778	-	24 622	3 882	20 740	12 900	7 840	15.8	52.4	31.8
COOSA	24 826	12 232	3 634	3 356	-	21 470	8 960	12 510	8 876	3 634	41.7	41.3	16.9
COVINGTON	74 156	46 617	16 707	14 426	-	59 740	10 842	48 898	32 191	16 707	18.1	53.9	28.0
CRENSHAW	20 365	14 018	3 915	5 455	-	14 910	2 432	12 478	8 563	3 915	16.3	57.4	26.3
CULLMAN	98 601	63 348	25 448	24 292	-	74 309	9 805	64 504	39 056	25 448	13.2	52.6	34.2
OALE	55 634	35 311	9 119	9 236	-	46 398	11 204	35 194	26 075	9 119	24.1	56.2	19.7
OALLAS	91 016	55 850	16 130	13 211	-	77 805	19 036	58 769	42 639	16 130	24.5	54.8	20.7
DE KALB	58 669	37 459	12 497	12 589	-	46 080	8 713	37 367	24 870	12 497	18.9	54.0	27.1
ESCAMBIA	75 508	51 976	9 504	20 866	-	54 642	14 028	40 614	31 110	9 504	25.7	56.9	17.4
FAYETTE	38 728	21 738	11 538	7 948	-	30 780	5 452	25 328	13 790	11 538	17.7	44.8	37.5
FRANKLIN	45 048	28 576	9 380	10 537	-	34 511	7 092	27 419	18 039	9 380	20.5	52.3	27.2
GENEVA	36 794	26 669	5 171	9 041	-	27 753	4 954	22 799	17 628	5 171	17.9	63.5	18.6
GREENE	34 931	11 244	2 246	2 549	-	32 382	21 441	10 941	8 695	2 246	66.2	26.9	6.9
HALE	29 165	17 390	3 164	4 599	-	24 566	8 611	15 955	12 791	3 164	35.1	52.1	12.9
HENRY	32 956	23 968	4 669	6 743	-	26 213	4 319	21 894	17 225	4 669	16.5	65.7	17.8
HOUSTON	356 861	91 261	38 601	25 451	-	331 410	226 999	104 411	65 810	38 601	68.5	19.9	11.6
JACKSON	59 547	29 599	21 381	16 995	-	42 552	8 567	33 985	12 604	21 381	20.1	29.6	50.2
LAMAR	31 059	18 916	7 368	7 028	-	24 031	4 775	19 256	11 888	7 368	19.9	49.5	30.7
LAWRENCE	37 957	25 599	7 624	11 163	-	26 794	4 734	22 060	14 436	7 624	17.7	53.9	28.5
LEE	139 891	88 054	32 593	26 890	-	113 001	19 244	93 757	61 164	32 593	17.0	54.1	28.8
LOWNOES	22 665	16 960	2 426	2 426	-	20 239	3 058	17 181	14 534	2 426	15.1	71.8	13.1
MACON	31 326	22 820	3 681	7 207	-	24 119	4 825	19 294	15 613	3 681	20.0	64.7	15.3
MARENGO	60 124	30 778	14 268	14 893	-	45 231	15 078	30 153	15 885	14 268	33.3	35.1	31.5
MARION	62 186	38 600	14 712	14 230	-	47 956	8 874	39 082	24 370	14 712	18.5	50.8	30.7
MONROE	46 601	29 614	10 855	13 408	-	33 193	6 132	27 061	16 206	10 855	18.5	48.8	32.7
MORGAN	203 355	117 160	69 596	27 241	-	176 114	16 599	159 515	89 919	69 596	9.4	51.1	39.5
PERRY	25 017	16 441	2 345	3 538	-	21 479	6 231	15 248	12 903	2 345	29.0	60.1	10.9

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
ALABAMA--CON.													
NON-SMSA PORTION-- CON.													
PICKENS	37 867	24 379	7 107	6 876	-	30 991	6 381	24 610	17 503	7 107	20.6	56.5	22.9
PIKE	48 328	29 250	12 260	8 547	-	39 781	6 818	32 963	20 703	12 260	17.1	52.0	30.8
RANDOLPH	43 821	17 782	7 033	11 758	-	32 063	19 006	13 057	6 024	7 033	59.3	18.8	21.9
SUMTER	35 102	20 011	4 101	4 166	-	30 936	10 990	19 946	15 845	4 101	35.5	51.2	13.3
TALLAPOOSA	140 523	69 951	47 171	32 244	-	108 279	23 401	84 878	37 707	47 171	21.6	34.8	43.6
TALLAPOOSA	61 079	20 960	24 061	10 979	-	50 100	16 058	34 042	9 981	24 061	32.1	19.9	48.0
WASHINGTON	124 344	52 335	30 524	13 599	-	110 745	41 485	69 260	38 736	30 524	37.5	35.0	27.6
WILCOX	29 046	17 826	6 047	2 973	-	26 073	5 173	20 900	14 853	6 047	19.8	57.0	23.2
WINSTON	42 596	27 477	9 030	6 331	-	36 265	6 089	30 176	21 146	9 030	16.8	58.3	24.9
ALASKA ²													
TOTAL	18 619 832	9 618 144	1 370 859	-	-	18 619 832	7 630 829	10 989 003	9 618 144	1 370 859	41.0	51.7	7.4
SMSA PORTION	5 581 309	4 841 086	713 971	-	-	5 581 309	26 252	5 555 057	4 841 086	713 971	0.5	86.7	12.8
ANCHORAGE SMSA	5 581 309	4 841 086	713 971	-	-	5 581 309	26 252	5 555 057	4 841 086	713 971	0.5	86.7	12.8
GREATER ANCHORAGE AREA BOROUGH	5 581 309	4 841 086	713 971	-	-	5 581 309	26 252	5 555 057	4 841 086	713 971	0.5	86.7	12.8
NON-SMSA PORTION	13 038 523	4 777 058	656 888	-	-	13 038 523	7 604 577	5 433 946	4 777 058	656 888	58.3	36.6	5.0
BOROUGHES													
BRISTOL BAY	40 352	23 849	16 503	-	-	40 352	-	40 352	23 849	16 503	-	59.1	40.9
FAIRBANKS- NORTH STAR	1 951 406	1 158 311	-	-	-	1 951 406	793 095	1 158 311	1 158 311	-	40.6	59.4	-
HAINES	41 583	35 177	6 406	-	-	41 583	-	41 583	35 177	6 406	-	84.6	15.4
JUNEAU CITY AND BOROUGH	528 050	452 844	75 206	-	-	528 050	-	528 050	452 844	75 206	-	85.8	14.2
KENAI PENINSULA	1 844 513	1 222 610	175 482	-	-	1 844 513	446 421	1 398 092	1 222 610	175 482	24.2	66.3	9.5
KETCHIKAN-GATEWAY	306 472	267 088	39 384	-	-	306 472	-	306 472	267 088	39 384	-	87.1	12.9
KODIAK ISLAND	279 254	176 395	102 859	-	-	279 254	-	279 254	176 395	102 859	-	63.2	36.8
MATANUSKA-SUSITNA	816 497	744 796	68 725	-	-	816 497	2 976	813 521	744 796	68 725	0.4	91.2	8.4
NORTH SLOPE	5 031 568	152 473	61 547	-	-	5 031 568	4 817 548	214 020	152 473	61 547	95.7	3.0	1.2
SITKA CITY AND BOROUGH	273 382	222 620	50 762	-	-	273 382	-	273 382	222 620	50 762	-	81.4	18.6
CITIES													
CORDOVA	33 723	33 723	-	-	-	33 723	-	33 723	33 723	-	-	100.0	-
CRAIG	5 419	5 016	403	-	-	5 419	-	5 419	5 016	403	-	92.6	7.4
OILLINGHAM	32 440	22 065	10 375	-	-	32 440	-	32 440	22 065	10 375	-	68.0	32.0
GALENA	-	-	-	-	-	-	-	-	-	-	-	-	-
HOONAH	-	-	-	-	-	-	-	-	-	-	-	-	-
HYOABURG	-	-	-	-	-	-	-	-	-	-	-	-	-
KAKE	-	-	-	-	-	-	-	-	-	-	-	-	-
KING COVE	4 732	4 732	-	-	-	4 732	-	4 732	4 732	-	-	100.0	-
KLAWOCK	-	-	-	-	-	-	-	-	-	-	-	-	-
NENANA	5 596	3 614	1 982	-	-	5 596	-	5 596	3 614	1 982	-	64.6	35.4
NOME	39 142	32 083	7 059	-	-	39 142	-	39 142	32 083	7 059	-	82.0	18.0
PELICAN	4 677	2 716	1 961	-	-	4 677	-	4 677	2 716	1 961	-	58.1	41.9
PETERSBURG	56 018	45 082	10 936	-	-	56 018	-	56 018	45 082	10 936	-	80.5	19.5
SELAWIK	-	-	-	-	-	-	-	-	-	-	-	-	-
SKAGWAY	39 708	33 585	6 123	-	-	39 708	-	39 708	33 585	6 123	-	84.6	15.4
ST. MARY'S	-	-	-	-	-	-	-	-	-	-	-	-	-
UNALASKA	1 574 390	15 938	16 555	-	-	1 574 390	1 541 897	32 493	15 938	16 555	97.9	1.0	1.1
VALDEZ	78 427	78 427	-	-	-	78 427	-	78 427	78 427	-	-	100.0	-
WRANGELL	42 391	37 771	4 620	-	-	42 391	-	42 391	37 771	4 620	-	89.1	10.9
YAKUTAT	8 783	6 143	-	-	-	8 783	2 640	6 143	6 143	-	30.1	69.9	-
ARIZONA ²													
TOTAL	7 198 832	4 365 511	556 457	52 922	1 303	7 144 607	2 276 864	4 867 743	4 312 589	555 154	31.9	60.4	7.8
SMSA PORTION	4 902 209	3 499 189	385 518	44 294	470	4 857 445	1 017 502	3 839 943	3 454 895	385 048	20.9	71.1	7.9
PHOENIX SMSA	3 591 207	2 671 595	287 865	37 297	-	3 553 910	631 747	2 922 163	2 634 298	287 865	17.8	74.1	8.1
MARICOPA CO.	3 591 207	2 671 595	287 865	37 297	-	3 553 910	631 747	2 922 163	2 634 298	287 865	17.8	74.1	8.1
GLENDAL	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MESA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PHOENIX	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SCOTTSDALE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TEMPE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TUCSON SMSA	1 311 002	827 594	97 653	6 997	470	1 303 535	385 755	917 780	820 597	97 183	29.6	63.0	7.5
PIMA CO.	1 311 002	827 594	97 653	6 997	470	1 303 535	385 755	917 780	820 597	97 183	29.6	63.0	7.5
TUCSON	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION	2 296 623	866 322	170 939	8 628	833	2 287 162	1 259 362	1 027 800	857 694	170 106	55.1	37.5	7.4
APACHE	98 111	22 551	6 257	112	9	97 990	69 303	28 687	22 439	6 248	70.7	22.9	6.4
COCHISE	217 178	88 187	21 103	1 301	150	215 727	107 888	107 839	86 886	20 953	50.0	40.3	9.7
COCONINO	327 945	108 360	16 590	520	55	327 370	202 995	124 375	107 840	16 535	62.0	32.9	5.1
GILA	146 597	46 902	12 603	716	52	145 829	87 092	58 737	46 186	12 551	59.7	31.7	8.6
GRAHAM	43 190	25 699	7 079	530	12	42 648	10 412	32 236	25 169	7 067	24.4	59.0	16.6
GREENLEE	140 825	11 118	1 945	147	7	140 671	127 762	12 909	10 971	1 938	90.8	7.8	1.4
MOHAVE	194 937	114 034	16 722	690	188	194 059	64 181	129 878	113 344	16 534	33.1	58.4	8.5
NAVAJO	347 477	58 729	27 172	666	217	346 594	261 576	85 018	58 063	26 955	75.5	16.8	7.8
PINAL	289 368	99 118	16 811	762	49	288 557	173 439	115 118	98 356	16 762	60.1	34.1	5.8
SANTA CRUZ	48 441	36 588	2 305	501	1	47 939	9 548	38 391	36 087	2 304	19.9	75.3	4.8
YAVAPAI	231 997	121 612	18 091	1 283	75	230 639	92 294	138 345	120 329	18 016	40.0	52.2	7.8
YUMA	210 557	133 424	24 261	1 400	18	209 139	52 872	156 267	132 024	24 243	25.3	63.1	11.6

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
ARKANSAS													
TOTAL	4 630 148	2 537 217	1 172 352	-	-	4 630 148	920 579	3 709 569	2 537 217	1 172 352	19.9	54.8	25.3
SMSA PORTION	2 035 708	1 232 809	495 432	-	-	2 035 708	307 467	1 728 241	1 232 809	495 432	15.1	60.6	24.3
FAYETTEVILLE-													
SPRINGDALE SMSA . .	377 737	221 819	91 153	-	-	377 737	64 765	312 972	221 819	91 153	17.1	58.7	24.1
BENTON CO.	195 699	111 195	42 436	-	-	195 699	42 068	153 631	111 195	42 436	21.5	56.8	21.7
WASHINGTON CO. . .	182 038	110 624	48 717	-	-	182 038	22 697	159 341	110 624	48 717	12.5	60.8	26.8
FORT SMITH, ARK.-													
OKLA. SMSA*	275 495	166 908	77 795	-	-	275 495	30 792	244 703	166 908	77 795	11.2	60.6	28.2
CRAWFORD CO.	49 993	27 396	14 687	-	-	49 993	7 910	42 083	27 396	14 687	15.8	54.8	29.4
SEBASTIAN CO.	225 502	139 512	63 108	-	-	225 502	22 882	202 620	139 512	63 108	10.1	61.9	28.0
FORT SMITH	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
LITTLE ROCK-NORTH													
LITTLE ROCK SMSA .	978 643	657 290	224 220	-	-	978 643	97 133	881 510	657 290	224 220	9.9	67.2	22.9
PULASKI CO.	889 047	606 080	195 396	-	-	889 047	87 571	801 476	606 080	195 396	9.8	68.2	22.0
LITTLE ROCK	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NORTH LITTLE													
ROCK	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SALINE CO.	89 596	51 210	28 824	-	-	89 596	9 562	80 034	51 210	28 824	10.7	57.2	32.2
PINE BLUFF SMSA . . .	231 257	93 410	52 195	-	-	231 257	85 652	145 605	93 410	52 195	37.0	40.4	22.6
JEFFERSON CO.	231 257	93 410	52 195	-	-	231 257	85 652	145 605	93 410	52 195	37.0	40.4	22.6
PINE BLUFF	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MEMPHIS, TENN.-													
ARK.-MISS. SMSA* . .	79 188	46 905	20 504	-	-	79 188	11 779	67 409	46 905	20 504	14.9	59.2	25.9
CRITTENDEN CO. . . .	79 188	46 905	20 504	-	-	79 188	11 779	67 409	46 905	20 504	14.9	59.2	25.9
TEXARKANA, TEX.-													
ARK. SMSA*	93 388	46 477	29 565	-	-	93 388	17 346	76 042	46 477	29 565	18.6	49.8	31.7
MILLER CO.	67 899	37 276	18 604	-	-	67 899	12 019	55 880	37 276	18 604	17.7	54.9	27.4
LITTLE RIVER CO. . .	25 489	9 201	10 961	-	-	25 489	5 327	20 162	9 201	10 961	20.9	36.1	43.0
NON-SMSA PORTION . .													
2 594 440	1 304 408	676 920	-	-	2 594 440	613 112	1 981 328	1 304 408	676 920	23.6	50.3	26.1	
ARKANSAS	60 795	36 487	14 776	-	-	60 795	9 532	51 263	36 487	14 776	15.7	60.0	24.3
ASHLEY	65 840	23 055	32 268	-	-	65 840	10 517	55 323	23 055	32 268	16.0	35.0	49.0
BAXTER	51 916	31 908	13 101	-	-	51 916	6 907	45 009	31 908	13 101	13.3	61.5	25.2
BOONE	41 904	21 723	13 397	-	-	41 904	6 784	35 120	21 723	13 397	16.2	51.8	32.0
BRAZLEY	23 384	13 086	7 139	-	-	23 384	3 159	20 225	13 086	7 139	13.5	56.0	30.5
CALHOUN	15 167	6 934	2 563	-	-	15 167	5 670	9 497	6 934	2 563	37.4	45.7	16.9
CARROLL	26 141	14 453	6 705	-	-	26 141	4 983	21 158	14 453	6 705	19.1	55.3	25.6
CHICOT	37 020	17 237	8 411	-	-	37 020	11 372	25 648	17 237	8 411	30.7	46.6	22.7
CLARK	41 239	20 882	10 624	-	-	41 239	9 733	31 506	20 882	10 624	23.6	50.6	25.8
CLAY	34 573	18 725	7 995	-	-	34 573	7 853	26 720	18 725	7 995	22.7	54.2	23.1
CLEBURNE	28 074	17 917	6 538	-	-	28 074	3 619	24 455	17 917	6 538	12.9	63.8	23.3
CLEVELAND	11 043	5 839	2 039	-	-	11 043	3 165	7 878	5 839	2 039	28.7	52.9	18.5
COLUMBIA	57 192	38 392	9 703	-	-	57 192	9 097	48 095	38 392	9 703	15.9	67.1	17.0
CONWAY	32 792	16 650	9 950	-	-	32 792	6 192	26 600	16 650	9 950	18.9	50.8	30.3
CRAIGHEAD	120 287	70 049	35 548	-	-	120 287	14 690	105 597	70 049	35 548	12.2	58.2	29.6
CROSS	40 936	23 854	10 579	-	-	40 936	6 503	34 433	23 854	10 579	15.9	58.3	25.8
OALLAS	21 623	13 151	4 984	-	-	21 623	3 488	18 135	13 151	4 984	16.1	60.8	23.0
OESHA	51 747	24 325	21 200	-	-	51 747	6 222	45 525	24 325	21 200	12.0	47.0	41.0
DREW	34 177	17 762	10 705	-	-	34 177	5 710	28 467	17 762	10 705	16.7	52.0	31.3
FAULKNER	62 033	38 239	19 043	-	-	62 033	4 751	57 282	38 239	19 043	7.7	61.6	30.7
FRANKLIN	23 148	9 987	5 123	-	-	23 148	8 038	15 110	9 987	5 123	34.7	43.1	22.1
FULTON	17 028	11 375	3 163	-	-	17 028	2 490	14 538	11 375	3 163	14.6	66.8	18.6
GARLAND	139 465	91 270	33 650	-	-	139 465	14 545	124 920	91 270	33 650	10.4	65.4	24.1
GRANT	21 739	9 057	6 957	-	-	21 739	5 725	16 014	9 057	6 957	26.3	41.7	32.0
GREENE	41 305	24 942	9 658	-	-	41 305	6 705	34 600	24 942	9 658	16.2	60.4	23.4
HEMPSTEAD	43 246	23 398	12 214	-	-	43 246	7 634	35 612	23 398	12 214	17.7	54.1	28.2
HOT SPRING	56 132	19 059	13 387	-	-	56 132	23 686	32 446	19 059	13 387	42.2	34.0	23.8
HOWARD	24 327	10 815	9 432	-	-	24 327	4 080	20 247	10 815	9 432	16.8	44.5	38.8
INDEPENDENCE	49 753	25 529	15 751	-	-	49 753	8 473	41 280	25 529	15 751	17.0	51.3	31.7
IZARD	16 867	10 538	3 193	-	-	16 867	3 136	13 731	10 538	3 193	18.6	62.5	18.9
JACKSON	45 239	23 979	9 012	-	-	45 239	12 248	32 991	23 979	9 012	27.1	53.0	19.9
JOHNSON	22 273	11 783	5 900	-	-	22 273	4 590	17 683	11 783	5 900	20.6	52.9	26.5
LAFAYETTE	23 760	10 658	4 382	-	-	23 760	8 720	15 040	10 658	4 382	36.7	44.9	18.4
LAWRENCE	30 972	14 849	7 752	-	-	30 972	8 371	22 601	14 849	7 752	27.0	47.9	25.0
LEE	27 137	14 807	6 569	-	-	27 137	5 761	21 376	14 807	6 569	21.2	54.6	24.2
LINCOLN	20 426	10 601	6 153	-	-	20 426	3 672	16 754	10 601	6 153	18.0	51.9	30.1
LOGAN	32 960	18 442	6 824	-	-	32 960	7 694	25 266	18 442	6 824	23.3	56.0	20.7
LONOKE	60 877	30 544	18 843	-	-	60 877	11 490	49 387	30 544	18 843	18.9	50.2	31.0
MAISON	14 587	6 868	4 447	-	-	14 587	3 272	11 315	6 868	4 447	22.4	47.1	30.5
MARION	18 585	12 424	3 681	-	-	18 585	2 480	16 105	12 424	3 681	13.3	66.8	19.8
MISSISSIPPI	109 378	52 884	42 940	-	-	109 378	13 554	95 824	52 884	42 940	12.4	48.3	39.3
MONROE	25 566	13 033	6 255	-	-	25 566	6 278	19 288	13 033	6 255	24.6	51.0	24.5
MONTGOMERY	9 898	4 892	3 599	-	-	9 898	1 407	8 491	4 892	3 599	14.2	49.4	36.4
NEVADA	18 825	8 568	5 534	-	-	18 825	4 723	14 102	8 568	5 534	25.1	45.5	29.4
NEWTON	7 432	4 477	1 968	-	-	7 432	987	6 445	4 477	1 968	13.3	60.2	26.5
OUACHITA	61 139	26 634	19 984	-	-	61 139	14 521	46 618	26 634	19 984	23.8	43.6	32.7
PERRY	11 717	6 610	2 597	-	-	11 717	2 510	9 207	6 610	2 597	21.4	56.4	22.2
PHILLIPS	77 426	28 810	20 460	-	-	77 426	28 156	49 270	28 810	20 460	36.4	37.2	26.4

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Person. ¹		Real	Person- al
ARKANSAS--CON.													
NON-SMSA PORTION-- CON.													
PIKE	16 807	9 548	4 763	-	-	16 807	2 496	14 311	9 548	4 763	14.9	56.8	28.3
POINSETT	46 319	28 413	10 900	-	-	46 319	7 006	39 313	28 413	10 900	15.1	61.3	23.5
POLK	25 339	13 586	6 727	-	-	25 339	5 026	20 313	13 586	6 727	19.8	53.6	26.5
POPE	186 637	27 599	14 230	-	-	186 637	144 808	41 829	27 599	14 230	77.6	14.8	7.6
PRAIRIE	25 886	14 802	6 962	-	-	25 886	4 122	21 764	14 802	6 962	15.9	57.2	26.9
RANDOLPH	24 850	12 276	6 095	-	-	24 850	6 479	18 371	12 276	6 095	26.1	49.4	24.5
ST. FRANCIS	52 772	25 194	14 907	-	-	52 772	12 671	40 101	25 194	14 907	24.0	47.7	28.2
SCOTT	9 293	4 942	2 630	-	-	9 293	1 721	7 572	4 942	2 630	18.5	53.2	28.3
SEARCY	8 469	3 760	2 525	-	-	8 469	2 184	6 285	3 760	2 525	25.8	44.4	29.8
SEVIER	23 167	11 871	7 196	-	-	23 167	4 100	19 067	11 871	7 196	17.7	51.2	31.1
SHARP	22 097	14 162	4 354	-	-	22 097	3 581	18 516	14 162	4 354	16.2	64.1	19.7
STONE	10 705	6 714	2 920	-	-	10 705	1 071	9 634	6 714	2 920	10.0	62.7	27.3
UNION	98 596	54 479	26 518	-	-	98 596	17 599	80 997	54 479	26 518	17.8	55.3	26.9
VAN BUREN	20 516	13 239	5 088	-	-	20 516	2 189	18 327	13 239	5 088	10.7	64.5	24.8
WHITE	61 434	27 688	12 984	-	-	61 434	20 762	40 672	27 688	12 984	33.8	45.1	21.1
WOODRUFF	25 953	13 652	5 049	-	-	25 953	7 252	18 701	13 652	5 049	27.9	52.6	19.5
YELL	26 510	14 982	6 376	-	-	26 510	5 152	21 358	14 982	6 376	19.4	56.5	24.1
CALIFORNIA ²													
TOTAL	132 889 398	108 614 340	16 834 224	7 074 915	996 968	120 766 684	7 390 003	113 376 681	101 539 425	11 837 256	6.1	84.1	9.8
SMSA PORTION	122 275 836	100 447 774	15 513 265	6 514 502	621 137	111 089 636	6 264 236	104 825 400	93 933 272	10 892 128	5.6	84.6	9.8
ANAHEIM-SANTA ANA- GARDEN GROVE SMSA	12 095 095	10 233 538	1 453 455	598 045	437 342	11 059 701	408 095	10 651 606	9 635 493	1 016 113	3.7	87.1	9.2
ORANGE CO.	12 095 095	10 233 538	1 453 455	598 045	437 342	11 059 701	408 095	10 651 606	9 635 493	1 016 113	3.7	87.1	9.2
ANAHEIM	1 359 596	1 058 347	245 476	56 039	75 784	1 227 772	55 772	1 172 000	1 002 308	169 692	4.5	81.6	13.8
BUENA PARK	382 074	291 269	77 425	19 752	28 723	333 599	13 380	320 219	271 517	48 702	4.0	81.4	14.6
COSTA MESA	534 320	434 385	88 337	20 004	29 387	484 929	11 598	473 331	414 381	58 950	2.4	85.5	12.2
FULLERTON	644 425	517 577	110 259	31 702	35 774	576 949	16 589	560 360	485 875	74 485	2.9	84.2	12.9
GARDEN GROVE	503 508	432 616	55 375	37 670	19 654	446 184	15 517	430 667	394 946	35 721	3.5	88.5	8.0
HUNTINGTON BEACH	994 398	870 731	63 213	50 426	15 864	928 108	60 454	867 654	820 305	47 349	6.5	88.4	5.1
NEWPORT BEACH	884 178	786 224	87 250	21 784	10 493	851 901	10 704	841 197	764 440	76 757	1.3	89.7	9.0
ORANGE	555 440	458 932	72 078	27 212	20 880	507 348	24 430	482 918	431 720	51 198	4.8	85.1	10.1
SANTA ANA	985 137	764 432	181 056	43 700	56 894	884 537	39 643	844 894	720 732	124 162	4.5	81.5	14.0
WESTMINSTER	299 810	262 110	23 556	21 362	7 445	271 003	14 144	256 859	240 748	16 111	5.2	88.8	5.9
BAKERSFIELD SMSA	3 575 484	3 116 072	274 157	118 266	67 229	3 389 903	185 169	3 204 734	2 997 806	206 928	5.5	88.4	6.1
KERN CO.	3 575 484	3 116 072	274 157	118 266	67 229	3 389 903	185 169	3 204 734	2 997 806	206 928	5.5	88.4	6.1
BAKERSFIELD	511 322	422 642	60 146	31 788	17 993	461 540	28 533	433 007	390 854	42 153	6.2	84.7	9.1
FRESNO SMSA	3 015 996	2 279 861	446 780	149 963	127 103	2 720 187	270 612	2 449 575	2 129 898	319 677	9.9	78.3	11.8
FRESNO CO.	3 015 996	2 279 861	446 780	149 963	127 103	2 720 187	270 612	2 449 575	2 129 898	319 677	9.9	78.3	11.8
FRESNO	954 726	773 909	129 511	64 625	36 302	853 799	51 306	802 493	709 284	93 209	6.0	83.1	10.9
LOS ANGELES-LONG BEACH SMSA	39 227 686	31 692 520	5 812 995	1 996 155	908 294	35 308 689	1 707 623	33 601 066	29 696 365	3 904 701	4.8	84.1	11.1
LOS ANGELES CO.	39 227 686	31 692 520	5 812 995	1 996 155	908 294	35 308 689	1 707 623	33 601 066	29 696 365	3 904 701	4.8	84.1	11.1
ALHAMBRA	266 542	221 527	20 852	18 439	6 360	241 735	24 155	217 580	203 088	14 492	10.0	84.0	6.0
BELLFLOWER	172 899	152 503	11 502	12 718	3 480	156 701	8 894	147 807	139 785	8 022	5.7	89.2	5.1
BURBANK	665 286	444 582	208 167	29 828	69 126	566 332	12 537	553 795	414 754	139 041	2.2	73.2	24.6
CARSON	729 404	465 742	250 145	23 614	105 990	599 800	13 517	586 283	442 128	144 155	2.3	73.7	24.0
COMPTON	239 598	141 492	79 097	16 111	34 748	188 739	19 009	169 730	125 381	44 349	10.1	66.4	23.5
DOWNEY	391 729	340 800	34 070	28 377	9 775	353 575	16 857	336 718	312 423	24 295	4.8	88.4	6.9
EL MONTE	246 411	181 327	51 000	13 534	16 807	216 070	14 084	201 986	167 793	34 193	6.5	77.7	15.8
GLENDALE	727 810	639 365	70 930	39 841	21 836	666 133	17 515	648 618	599 524	49 094	2.6	90.0	7.4
HAWTHORNE	323 172	223 420	87 288	11 272	29 159	282 740	12 463	270 277	212 148	58 129	4.4	75.0	20.6
INGLEWOOD	306 405	264 116	29 509	18 551	9 282	278 572	12 780	265 792	245 565	20 227	4.6	88.2	7.3
LAKEWOOD	307 123	284 466	14 664	31 432	4 660	271 031	7 993	263 038	253 034	10 004	2.9	93.4	3.7
LONG BEACH	1 971 358	1 476 551	337 087	100 899	121 709	1 748 749	157 719	1 591 030	1 375 652	215 378	9.0	78.7	12.3
LOS ANGELES	15 009 367	12 449 905	1 995 836	691 969	549 392	13 767 605	563 225	13 204 380	11 757 936	1 446 444	4.1	85.4	10.5
NORWALK	241 599	209 000	17 518	26 841	5 768	208 990	15 081	193 909	182 159	11 750	7.2	87.2	5.6
PASADENA	625 368	531 262	66 813	32 196	19 613	573 558	27 292	546 266	499 066	47 200	4.8	87.0	8.2
PICO RIVERA	198 485	151 631	37 811	16 862	13 692	167 896	9 008	158 888	134 769	24 119	5.4	80.3	14.4
POMONA	300 446	226 844	48 241	23 257	15 383	261 806	25 361	236 445	203 587	32 858	9.7	77.8	12.6
REDONDO BEACH	406 581	313 497	41 134	14 325	9 970	382 285	51 949	330 336	299 172	31 164	13.6	78.3	8.2
SANTA MONICA	653 717	559 340	63 562	14 101	17 000	622 615	30 814	591 801	545 239	46 562	4.9	87.6	7.5
SOUTH GATE	267 243	197 302	61 436	18 146	21 481	227 616	8 505	219 111	179 156	39 955	3.7	78.7	17.6
TORRANCE	1 009 003	812 929	167 977	43 884	60 471	904 648	28 097	876 551	769 045	107 506	3.1	85.0	11.9
WEST COVINA	330 683	308 560	15 647	29 388	4 737	296 558	6 476	290 082	279 172	10 910	2.2	94.1	3.7
WHITTIER	346 542	299 280	31 982	25 716	10 463	310 362	15 279	295 083	273 564	21 519	4.9	88.1	6.9
MODESTO SMSA	1 497 863	1 181 838	260 919	87 459	95 881	1 314 523	55 106	1 259 417	1 094 379	165 038	4.2	83.3	12.6
STANISLAUS CO.	1 497 863	1 181 838	260 919	87 459	95 881	1 314 523	55 106	1 259 417	1 094 379	165 038	4.2	83.3	12.6
MODESTO	512 293	442 859	50 774	36 883	16 553	458 857	18 660	440 197	405 976	34 221	4.1	88.5	7.5
OXNARD-SIMI VALLEY													
VENTURA SMSA	2 874 860	2 376 013	328 753	156 808	56 277	2 661 773	170 092	2 491 681	2 219 205	272 476	6.4	83.4	10.2
VENTURA	2 874 860	2 376 013	328 753	156 808	56 277	2 661 773	170 092	2 491 681	2 219 205	272 476	6.4	83.4	10.2
OXNARD	478 435	327 698	81 961	23 196	16 250	438 989	68 776	370 213	304 502	65 711	15.7	69.4	15.0
VENTURA	377 457	311 443	49 701	23 196	9 828	344 431	16 311	328 120	288 247	39 873	4.7	83.7	11.6
SIMI VALLEY	308 680	284 176	14 199	26 669	2 573	279 438	10 305	269 133	257 507	11 626	3.7	92.2	4.2

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
CALIFORNIA--CON.														
SMSA PORTION--CON.														
RIVERSIDE--														
SAN BERNARDINO-														
ONTARIO SMSA . . .	7 560 833	6 304 195	669 806	488 356	211 742	6 860 609	586 706	6 273 903	5 815 839	458 064	8.6	84.8	6.7	
RIVERSIOE CO. . .	3 506 275	3 057 401	269 353	209 275	81 968	3 215 026	179 515	3 035 511	2 848 126	187 385	5.6	88.6	5.8	
RIVERSIDE	740 054	635 345	81 017	54 624	25 814	659 614	23 690	635 924	580 721	55 203	3.6	88.0	8.4	
SAN BERNARDINO														
CO.	4 054 558	3 246 794	400 453	279 081	129 774	3 645 583	407 191	3 238 392	2 967 713	270 679	11.2	81.4	7.4	
ONTARIO	345 850	275 724	48 068	26 296	15 254	304 299	22 057	282 242	249 428	32 814	7.2	82.0	10.8	
SAN BERNARDINO														
SACRAMENTO SMSA . .	4 922 887	4 133 528	506 629	345 465	152 226	4 424 908	282 442	4 142 466	3 788 063	354 403	6.4	85.6	8.0	
PLACER CO.	782 154	660 561	58 404	43 176	15 581	723 397	63 189	660 208	617 385	42 823	8.7	85.3	5.9	
SACRAMENTO CO. . .	3 471 273	2 940 222	349 890	269 616	105 775	3 095 874	181 153	2 914 721	2 670 606	244 115	5.9	86.3	7.9	
SACRAMENTO	1 268 124	998 341	179 967	97 435	58 067	1 112 619	89 813	1 022 806	900 906	121 900	8.1	81.0	11.0	
YOLO CO.	669 460	532 745	98 335	32 673	30 870	605 637	38 100	567 537	500 072	67 465	6.3	82.6	11.1	
SALINAS-SEASIOE--														
MONTEREY SMSA . .	1 634 951	1 354 497	140 330	74 559	39 202	1 521 190	140 124	1 381 066	1 279 938	101 128	9.2	84.1	6.6	
MONTEREY CO. . . .	1 634 951	1 354 497	140 330	74 559	39 202	1 521 190	140 124	1 381 066	1 279 938	101 128	9.2	84.1	6.6	
SALINAS	336 834	273 236	48 209	20 385	15 856	300 593	15 389	285 204	252 851	32 353	5.1	84.1	10.8	
SAN DIEGO SMSA . .	9 528 466	7 995 509	838 965	537 392	215 295	8 775 503	693 716	8 081 787	7 458 117	623 670	7.9	85.0	7.1	
SAN DIEGO CO. . . .	9 528 466	7 995 509	838 965	537 392	215 295	8 775 503	693 716	8 081 787	7 458 117	623 670	7.9	85.0	7.1	
CHULA VISTA	407 558	309 849	52 060	25 523	14 888	366 878	45 380	321 498	284 326	37 172	12.4	77.5	10.1	
EL CAJON	348 113	296 962	39 486	17 664	12 621	317 828	11 665	306 163	279 298	26 865	3.7	87.9	8.5	
SAN DIEGO	4 383 243	3 643 982	525 794	243 398	126 223	4 013 616	213 461	3 800 155	3 400 584	399 571	5.3	84.7	10.0	
SAN FRANCISCO--														
OAKLAND SMSA . . .	20 468 882	17 096 571	2 292 925	1 079 836	649 140	18 739 033	1 078 513	17 660 520	16 016 735	1 643 785	5.8	85.5	8.8	
ALAMEDA CO.	5 699 075	4 576 143	831 976	359 810	273 771	5 065 486	290 948	4 774 538	4 216 333	558 205	5.7	83.2	11.0	
ALAMEDA	277 046	240 353	31 014	18 117	7 560	251 369	5 679	245 690	222 236	23 454	2.3	88.4	9.3	
BERKELEY	459 247	387 576	55 506	27 728	15 780	415 739	16 165	399 574	359 848	39 726	3.9	86.6	9.6	
FREMONT	653 576	567 323	61 472	44 874	21 602	587 100	24 781	562 319	522 449	39 870	4.2	89.0	6.8	
HAYWARD	578 450	412 316	138 726	26 930	54 348	497 172	27 408	469 764	385 386	84 378	5.5	77.5	17.0	
OAKLAND	1 604 531	1 224 104	247 101	97 742	67 868	1 438 913	133 318	1 305 595	1 126 362	179 233	9.3	78.3	12.5	
SAN LEANORO	540 654	380 447	135 069	26 731	50 224	463 699	25 138	438 561	353 716	84 845	5.4	76.3	18.3	
CONTRA COSTA CO. .	4 382 416	3 683 695	408 059	254 515	143 744	3 983 303	289 808	3 693 495	3 429 180	264 315	7.3	86.1	6.6	
CONCORD	531 204	467 885	36 540	35 149	10 372	485 683	26 779	458 904	432 736	26 168	5.5	89.1	5.4	
RICHMOND	602 781	455 843	125 956	25 354	49 311	528 112	20 978	507 134	430 489	76 645	4.0	81.5	14.5	
MARIN CO.	1 628 020	1 498 844	74 089	84 454	17 726	1 525 838	55 085	1 470 753	1 414 390	56 363	3.6	92.7	3.7	
SAN FRANCISCO ²	4 359 037	3 691 984	363 149	167 820	90 885	4 100 323	303 895	3 796 428	3 524 164	272 264	7.4	85.9	6.6	
SAN MATEO CO. . . .	4 400 334	3 645 905	615 652	213 237	123 014	4 064 083	138 777	3 925 306	3 632 668	492 638	3.4	84.5	12.1	
OALY CITY	311 478	283 287	17 318	24 708	4 642	282 128	10 873	271 255	258 579	12 676	3.9	91.7	4.5	
REDWOOD CITY . . .	362 237	301 605	42 137	17 142	10 909	334 186	18 495	315 691	284 463	31 228	5.5	85.1	9.3	
SAN MATEO	542 409	486 067	39 625	26 855	7 672	507 882	16 717	491 165	459 212	31 953	3.3	90.4	6.3	
SAN JOSE SMSA . . .	7 831 826	6 025 237	1 549 958	414 127	395 935	7 021 738	256 605	6 765 133	5 611 110	1 154 023	3.7	79.9	16.4	
SANTA CLARA CO. . .	7 831 826	6 025 237	1 549 958	414 127	395 935	7 021 738	256 605	6 765 133	5 611 110	1 154 023	3.7	79.9	16.4	
MOUNTAIN VIEW . .	423 400	298 702	112 092	12 781	31 917	378 702	12 606	366 096	285 921	80 175	3.3	75.5	21.2	
PALO ALTO	593 438	425 964	148 341	21 158	30 864	541 416	19 133	522 283	404 806	117 477	3.5	74.8	21.7	
SAN JOSE	3 063 811	2 494 340	456 786	197 929	118 331	2 747 543	112 677	2 634 866	2 296 411	338 455	4.1	83.6	12.3	
SANTA CLARA	763 219	471 341	271 431	25 472	78 290	659 457	20 447	639 010	445 869	193 141	3.1	67.6	29.3	
SUNNYVALE	883 535	579 855	281 197	30 440	72 530	780 565	22 483	758 082	549 415	208 667	2.9	70.4	26.7	
SANTA BARBARA--														
SANTA MARIA--														
LOMPOC SMSA	1 762 902	1 530 324	150 169	85 080	37 038	1 639 595	81 220	1 558 375	1 445 244	113 131	5.0	88.1	6.9	
SANTA BARBARA CO .	1 762 902	1 530 324	150 169	85 080	37 038	1 639 595	81 220	1 558 375	1 445 244	113 131	5.0	88.1	6.9	
SANTA BARBARA . . .	474 402	411 287	45 263	21 483	9 288	443 630	17 851	425 779	389 804	35 975	4.0	87.9	8.1	
SANTA CRUZ SMSA . .	1 025 293	901 398	88 940	58 264	22 045	944 982	34 953	910 029	843 134	66 895	3.7	89.2	7.1	
SANTA CRUZ CO. . . .	1 025 293	901 398	88 940	58 264	22 045	944 982	34 953	910 029	843 134	66 895	3.7	89.2	7.1	
SANTA ROSA SMSA . .	1 688 520	1 429 250	156 331	103 564	48 497	1 536 455	102 935	1 433 520	1 325 686	107 834	6.7	86.3	7.0	
SONOMA CO.	1 688 520	1 429 250	156 331	103 564	48 497	1 536 455	102 935	1 433 520	1 325 686	107 834	6.7	86.3	7.0	
SANTA ROSA	451 610	379 234	46 235	29 674	12 820	409 116	26 141	382 975	349 560	33 415	6.4	85.4	8.2	
STOCKTON SMSA . . .	1 939 315	1 448 617	347 233	112 217	110 913	1 701 820	129 100	1 572 720	1 336 400	236 320	7.6	78.5	13.9	
SAN JOAQUIN CO. . .	1 939 315	1 448 617	347 233	112 217	110 913	1 701 820	129 100	1 572 720	1 336 400	236 320	7.6	78.5	13.9	
STOCKTON	680 593	502 758	143 877	43 695	47 006	589 892	33 958	555 934	459 063	96 871	5.8	77.8	16.4	
VALLEJO--FAIRFIELD--														
NAPA SMSA	1 624 977	1 348 806	194 920	108 946	46 978	1 469 027	81 225	1 387 802	1 239 860	147 942	5.5	84.4	10.1	
NAPA CO.	570 452	490 692	57 875	33 158	17 693	519 601	21 885	497 716	457 534	40 182	4.2	88.1	7.7	
SOLANO CO.	1 054 525	858 114	137 045	75 788	29 285	949 426	59 340	890 086	782 326	107 760	6.3			

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
CALIFORNIA--CON.														
NON-SMSA PORTION--														
INYO	150 693	126 908	10 575	4 597	2 270	143 826	13 210	130 616	122 311	8 305	9.2	85.0	5.8	
KINGS	394 449	293 624	73 352	20 321	22 104	352 007	27 456	324 551	273 303	51 248	7.8	77.6	14.6	
LAKE	224 947	197 262	10 548	15 264	1 646	208 037	17 137	190 900	181 998	8 902	8.2	87.5	4.3	
LASSEN	106 787	81 060	12 717	7 054	2 954	96 779	13 010	83 769	74 006	9 763	13.4	76.5	10.1	
MADERA	413 320	292 569	75 886	17 150	18 119	378 051	44 865	333 186	275 419	57 767	11.9	72.9	15.3	
MARIPOSA	71 925	62 992	3 909	3 458	656	67 811	5 024	62 787	59 534	3 253	7.4	87.8	4.8	
MENOCINO	401 390	322 301	56 168	21 418	19 246	360 717	22 912	337 805	300 883	36 922	7.4	83.4	10.2	
MERCED	728 198	566 136	118 999	38 235	40 327	649 636	43 063	606 573	527 901	78 672	6.6	81.3	12.1	
MODOC	84 396	64 917	9 790	3 434	2 134	78 796	9 657	69 139	61 483	7 656	12.3	78.0	9.7	
MONO	127 975	113 606	6 371	1 972	966	125 033	7 994	117 039	111 634	5 405	6.4	89.3	4.3	
NEVADA	326 624	284 708	16 000	19 009	4 346	303 269	25 916	277 353	265 699	11 654	8.5	87.6	3.8	
PLUMAS	191 994	108 946	13 967	6 232	4 311	181 450	69 080	112 370	102 714	9 656	38.1	56.6	5.3	
SAN BENITO	155 367	119 839	23 449	6 604	6 514	142 216	12 046	130 170	113 235	16 935	8.5	79.6	11.9	
SAN LUIS OBISPO	1 046 134	714 872	68 230	45 226	16 092	984 816	263 032	721 784	669 646	52 138	26.7	68.0	5.3	
SHASTA	638 534	462 816	63 076	37 573	18 866	582 050	112 597	469 453	425 243	44 210	19.3	73.1	7.6	
SIERRA	28 532	23 561	2 080	1 175	444	26 913	2 891	24 022	22 386	1 636	10.7	83.2	6.1	
SISKIYOU	248 241	180 473	38 774	14 527	10 590	223 099	28 969	194 130	165 946	28 184	13.0	74.4	12.6	
SUTTER	368 380	296 151	52 524	16 961	12 656	338 761	19 703	319 058	279 190	39 868	5.8	82.4	11.8	
TEHAMA	214 107	165 558	24 817	14 286	7 226	192 559	23 696	168 863	151 272	17 591	12.3	78.6	9.1	
TRINITY	67 208	51 201	9 177	3 885	1 698	61 625	6 830	54 795	47 316	7 479	11.1	76.8	12.1	
TULARE	1 094 646	826 708	191 754	70 058	63 257	961 329	76 182	885 147	756 650	128 497	7.9	78.7	13.4	
TUOLUMNE	211 043	173 843	17 654	12 033	3 449	195 560	19 545	176 015	161 810	14 205	10.0	82.7	7.3	
YUBA	185 400	145 494	22 133	12 647	5 478	167 275	17 773	149 502	132 847	16 655	10.6	79.4	10.0	
COLORADO *														
TOTAL	12 453 730	9 823 858	1 342 209	-	-	12 453 730	1 287 663	11 166 067	9 823 858	1 342 209	10.3	78.9	10.8	
SMSA PORTION	8 068 081	6 467 183	913 642	-	-	8 068 081	687 256	7 380 825	6 467 183	913 642	8.5	80.2	11.3	
COLORADO SPRINGS														
SMSA	1 040 446	888 900	91 838	-	-	1 040 446	59 708	980 738	888 900	91 838	5.7	85.4	8.8	
EL PASO CO.	998 684	850 603	90 392	-	-	998 684	57 689	940 995	850 603	90 392	5.8	85.2	9.1	
COLORADO														
SPRINGS	758 589	758 589	(NA)	-	-	758 589	(NA)	758 589	758 589	(NA)	-	-	-	
TELLER CO.	41 762	38 297	1 446	-	-	41 762	2 019	39 743	38 297	1 446	4.8	91.7	3.5	
DENVER-BOULDER														
SMSA	6 580 720	5 277 473	753 503	-	-	6 580 720	549 744	6 030 976	5 277 473	753 503	8.4	80.2	11.5	
ADAMS CO.	772 778	582 815	87 289	-	-	772 778	102 674	670 104	582 815	87 289	13.3	75.4	11.3	
ARVADA (PART)	3 622	3 622	(NA)	-	-	3 622	(NA)	3 622	3 622	(NA)	-	-	-	
AURORA (PART)	70 326	70 326	(NA)	-	-	70 326	(NA)	70 326	70 326	(NA)	-	-	-	
ARAPAHOE CO.	1 196 059	1 025 910	99 925	-	-	1 196 059	70 224	1 125 835	1 025 910	99 925	5.9	85.8	8.4	
AURORA (PART)	414 976	414 976	(NA)	-	-	414 976	(NA)	414 976	414 976	(NA)	-	-	-	
BOULDER CO.	699 874	557 225	91 078	-	-	699 874	51 571	648 303	557 225	91 078	7.4	79.6	13.0	
BOULDER	306 585	306 585	(NA)	-	-	306 585	(NA)	306 585	306 585	(NA)	-	-	-	
DENVER	2 186 721	1 613 130	343 932	-	-	2 186 721	229 659	1 957 062	1 613 130	343 932	10.5	73.8	15.7	
DOUGLAS CO.	116 505	98 583	5 175	-	-	116 505	12 747	103 758	98 583	5 175	10.9	84.6	4.4	
GILPIN CO.	15 118	13 667	5 236	-	-	15 118	1 215	13 903	13 667	236	8.0	90.4	1.6	
JEFFERSON CO.	1 593 665	1 386 143	125 868	-	-	1 593 665	81 654	1 512 011	1 386 143	125 868	5.1	87.0	7.9	
ARVADA (PART)	256 992	256 992	(NA)	-	-	256 992	(NA)	256 992	256 992	(NA)	-	-	-	
LAKEWOOD	457 554	457 554	(NA)	-	-	457 554	(NA)	457 554	457 554	(NA)	-	-	-	
PUEBLO SMSA	446 915	300 810	68 301	-	-	446 915	77 804	369 111	300 810	68 301	17.4	67.3	15.3	
PUEBLO CO.	446 915	300 810	68 301	-	-	446 915	77 804	369 111	300 810	68 301	17.4	67.3	15.3	
PUEBLO	249 390	249 390	(NA)	-	-	249 390	(NA)	249 390	249 390	(NA)	-	-	-	
NON-SMSA PORTION	4 385 649	3 356 675	428 567	-	-	4 385 649	600 407	3 785 242	3 356 675	428 567	13.7	76.5	9.8	
ALAMOSA	43 430	33 650	3 102	-	-	43 430	6 678	36 752	33 650	3 102	15.4	77.5	7.1	
ARCHULETA	30 230	26 815	995	-	-	30 230	2 420	27 810	26 815	995	8.0	88.7	3.3	
BACA	35 306	23 000	3 470	-	-	35 306	8 836	26 470	23 000	3 470	25.0	65.1	9.8	
BENT	23 115	16 674	2 426	-	-	23 115	4 015	19 100	16 674	2 426	17.4	72.1	10.5	
CHAFFEE	48 996	41 175	2 197	-	-	48 996	5 624	43 372	41 175	2 197	11.5	84.0	4.5	
CHEYENNE	24 763	17 162	2 484	-	-	24 763	5 117	19 646	17 162	2 484	20.7	69.3	10.0	
CLEAR CREEK	77 898	61 680	5 545	-	-	77 898	10 673	67 225	61 680	5 545	13.7	79.2	7.1	
CONEJOS	15 407	11 644	1 634	-	-	15 407	2 129	13 278	11 644	1 634	13.8	75.6	10.6	
COSTILLA	28 557	26 087	557	-	-	28 557	1 913	26 644	26 087	557	6.7	91.4	2.0	
CROWLEY	11 135	6 470	2 127	-	-	11 135	2 538	8 597	6 470	2 127	22.8	58.1	19.1	
CUSTER	13 434	12 287	699	-	-	13 434	448	12 986	12 287	699	3.3	91.5	5.2	
DELTA	69 536	58 695	5 299	-	-	69 536	5 542	63 994	58 695	5 299	8.0	84.4	7.6	
DOLORES	8 369	6 325	818	-	-	8 369	1 226	7 143	6 325	818	14.6	75.6	9.8	
EAGLE	126 949	110 005	5 660	-	-	126 949	11 284	115 665	110 005	5 660	8.9	86.7	4.5	
ELBERT	40 966	32 986	2 785	-	-	40 966	5 195	35 771	32 986	2 785	12.7	80.5	6.8	
FREMONT	81 217	64 300	7 706	-	-	81 217	9 211	72 006	64 300	7 706	11.3	79.2	9.5	
GARFIELD	87 479	65 652	7 599	-	-	87 479	14 228	73 251	65 652	7 599	16.3	75.0	8.7	
GRAND	103 839	89 913	6 618	-	-	103 839	7 308	96 531	89 913	6 618	7.0	86.6	6.4	
GUNNISON	37 892	30 961	3 444	-	-	37 892	3 487	34 405	30 961	3 444	9.2	81.7	9.1	
HINSHALE	6 831	5 846	379	-										

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions				Percent of assessed value subject to tax (total 100 percent for each area)			
	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
COLORADO--CON.													
NON-SMSA PORTION--CON.													
LINCOLN.	28 591	17 687	4 380	-	-	28 591	6 524	22 067	17 687	4 380	22.8	61.9	15.3
LOGAN.	98 247	75 378	11 991	-	-	98 247	10 878	87 369	75 378	11 991	11.1	76.7	12.2
MESA.	271 468	214 228	28 437	-	-	271 468	28 803	242 665	214 228	28 437	10.6	78.9	10.5
MINERAL.	11 370	9 217	1 150	-	-	11 370	1 003	10 367	9 217	1 150	8.8	81.1	10.1
MOFFAT.	187 052	60 657	24 002	-	-	187 052	102 393	84 659	60 657	24 002	54.7	32.4	12.8
MONTEZUMA.	45 886	35 431	5 259	-	-	45 886	5 196	40 690	35 431	5 259	11.3	77.2	11.5
MONTEROSE.	79 697	57 937	9 799	-	-	79 697	11 961	67 736	57 937	9 799	15.0	72.7	12.3
MORGAN.	108 779	66 075	10 185	-	-	108 779	32 519	76 260	66 075	10 185	29.9	60.7	9.4
OTERO.	63 003	48 365	6 578	-	-	63 003	8 060	54 943	48 365	6 578	12.8	76.8	10.4
OURAY.	8 524	6 819	1 033	-	-	8 524	672	7 852	6 819	1 033	7.9	80.0	12.1
PARK.	51 956	47 936	1 464	-	-	51 956	2 556	49 400	47 936	1 464	4.9	92.3	2.8
PHILLIPS.	25 221	19 506	2 936	-	-	25 221	2 779	22 442	19 506	2 936	11.0	77.3	11.6
PITKIN.	148 161	133 515	8 734	-	-	148 161	5 912	142 249	133 515	8 734	4.0	90.1	5.9
PROWERS.	47 659	34 448	3 653	-	-	47 659	9 558	38 101	34 448	3 653	20.1	72.3	7.7
RIO BLANCO.	206 027	184 161	8 458	-	-	206 027	13 408	192 619	184 161	8 458	6.5	89.4	4.1
RIO GRANDE.	40 142	31 016	4 338	-	-	40 142	4 788	35 354	31 016	4 338	11.9	77.3	10.8
ROUTT.	141 439	80 085	15 821	-	-	141 439	45 533	95 906	80 085	15 821	32.2	56.6	11.2
SAGUACHE.	19 953	16 160	2 151	-	-	19 953	1 642	18 311	16 160	2 151	8.2	81.0	10.8
SAN JUAN.	5 673	4 141	931	-	-	5 673	601	5 072	4 141	931	10.6	73.0	16.4
SAN MIGUEL.	21 987	17 555	2 362	-	-	21 987	2 070	19 917	17 555	2 362	9.4	79.8	10.7
SEOGWICK.	16 866	11 999	2 098	-	-	16 866	2 769	14 097	11 999	2 098	16.4	71.1	12.4
SUMMIT.	119 743	105 864	5 615	-	-	119 743	8 264	111 479	105 864	5 615	6.9	88.4	4.7
WASHINGTON.	54 216	43 394	5 866	-	-	54 216	4 956	49 260	43 394	5 866	9.1	80.0	10.8
WELD.	679 257	490 126	107 070	-	-	679 257	82 061	597 196	490 126	107 070	12.1	72.2	15.8
YUMA.	68 234	43 612	7 557	-	-	68 234	17 065	51 169	43 612	7 557	25.0	63.9	11.1
CONNECTICUT--CON.													
TOTAL.	37 138 769	30 649 979	6 488 730	337 808	43 847	36 757 114	-	36 757 114	30 312 171	6 444 943	-	82.5	17.5
SEA PORTION.													
BRIDGEPORT SEA.	12 781 148	11 080 780	1 700 368	78 064	10 350	12 692 734	-	12 692 734	11 002 716	1 690 018	-	86.7	13.3
FAIRFIELD CO.	12 781 148	11 080 780	1 700 368	78 064	10 350	12 692 734	-	12 692 734	11 002 716	1 690 018	-	86.7	13.3
BRIDGEPORT.	926 108	673 267	252 841	7 423	3 637	915 048	-	915 048	665 844	249 204	-	72.8	27.2
DANBURY.	895 820	765 376	130 444	5 167	1 166	889 487	-	889 487	760 209	129 278	-	85.5	14.5
NORWALK.	876 509	716 650	159 859	9 173	-	867 336	-	867 336	707 477	159 859	-	81.6	18.4
STAMFORD.	1 426 904	1 174 586	252 318	7 878	2 259	1 416 767	-	1 416 767	1 166 708	250 059	-	82.4	17.6
FAIRFIELD TOWN.	887 768	766 235	121 533	6 436	680	880 652	-	880 652	759 799	120 853	-	86.3	13.7
GREENWICH TOWN.	1 640 912	1 525 234	115 678	6 298	-	1 634 614	-	1 634 614	1 518 936	115 678	-	92.9	7.1
HARTFORD SEA.	9 496 646	7 630 678	1 865 968	86 062	14 047	9 396 537	-	9 396 537	7 544 616	1 851 921	-	80.3	19.7
HARTFORD CO.	9 496 646	7 630 678	1 865 968	86 062	14 047	9 396 537	-	9 396 537	7 544 616	1 851 921	-	80.3	19.7
BRISTOL.	635 455	516 155	119 300	5 284	1 623	628 548	-	628 548	510 871	117 677	-	81.3	18.7
HARTFORD.	1 360 196	962 102	398 094	3 346	2 343	1 354 507	-	1 354 507	958 756	395 751	-	70.8	29.2
NEW BRITAIN.	583 846	458 227	125 619	5 340	2 232	576 274	-	576 274	452 887	123 387	-	78.6	21.4
EAST HARTFORD TOWN.	566 310	397 136	169 174	5 253	1 413	559 644	-	559 644	391 883	167 761	-	70.0	30.0
WEST HARTFORD TOWN.	1 257 729	1 136 012	121 717	6 384	1 543	1 249 802	-	1 249 802	1 129 628	120 174	-	90.4	9.6
NEW HAVEN SEA.	7 356 670	5 839 433	1 517 237	85 850	6 117	7 264 703	-	7 264 703	5 753 583	1 511 120	-	79.2	20.8
NEW HAVEN CO.	7 356 670	5 839 433	1 517 237	85 850	6 117	7 264 703	-	7 264 703	5 753 583	1 511 120	-	79.2	20.8
MERIDEN.	627 831	527 676	100 155	5 915	1 284	620 632	-	620 632	521 761	98 871	-	84.1	15.9
NEW HAVEN.	1 159 778	873 472	286 306	7 719	-	1 152 059	-	1 152 059	865 753	286 306	-	75.1	24.9
WATERBURY.	529 171	387 848	141 323	11 369	-	517 802	-	517 802	376 479	141 323	-	72.7	27.3
WEST HAVEN.	647 011	571 201	75 810	5 177	1 445	640 389	-	640 389	566 024	74 365	-	88.4	11.6
NORWICH SEA.	2 742 512	2 277 819	464 693	26 539	10 574	2 705 399	-	2 705 399	2 251 280	454 119	-	83.2	16.8
NEW LONDON CO.	2 742 512	2 277 819	464 693	26 539	10 574	2 705 399	-	2 705 399	2 251 280	454 119	-	83.2	16.8
NON-SEA PORTION.													
LITCHFIELD.	1 612 243	1 316 654	295 589	20 974	559	1 590 710	-	1 590 710	1 295 680	295 030	-	81.5	18.5
MIDDLESEX.	1 649 546	1 290 240	359 306	15 924	1 128	1 632 494	-	1 632 494	1 274 316	358 178	-	78.1	21.9
TOLLAND.	774 231	634 219	140 012	12 082	978	761 171	-	761 171	622 137	139 034	-	81.7	18.3
WINDHAM.	725 773	580 156	145 617	12 313	94	713 366	-	713 366	567 843	145 523	-	79.6	20.4
DELAWARE ²													
TOTAL.	3 907 577	3 907 577	-	87 813	-	3 819 764	-	3 819 764	3 819 764	-	-	100.0	-
SMSA PORTION.													
WILMINGTON, DEL.	2 780 684	2 780 684	-	52 683	-	2 728 001	-	2 728 001	2 728 001	-	-	100.0	-
N.J.-MD. SMSA.	2 780 684	2 780 684	-	52 683	-	2 728 001	-	2 728 001	2 728 001	-	-	100.0	-
NEW CASTLE CO.	2 780 684	2 780 684	-	52 683	-	2 728 001	-	2 728 001	2 728 001	-	-	100.0	-
WILMINGTON.	427 997	427 997	-	16 083	-	411 914	-	411 914	411 914	-	-	100.0	-
NON-SMSA PORTION.													
KENT.	349 077	349 077	-	10 121	-	338 956	-	338 956	338 956	-	-	100.0	-
SUSSEX.	777 816	777 816	-	25 009	-	752 807	-	752 807	752 807	-	-	100.0	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
DISTRICT OF COLUMBIA													
ALL SMSA													
WASHINGTON, D.C.-													
MD.-VA. SMSA *													
WASHINGTON . . .	13 075 986	12 422 370	653 616	585 538	-	12 490 448	-	12 490 448	11 836 832	653 616	-	94.8	5.2
FLORIDA													
TOTAL	158 235 557	129 730 335	27 996 634	22 143 604	8 305 485	127 786 468	508 588	127 277 880	107 586 731	19 691 149	0.4	84.2	15.4
SMSA PORTION	127 001 388	103 748 290	22 944 699	15 606 715	6 940 837	104 453 836	308 399	104 145 437	88 141 575	16 003 862	0.3	84.4	15.3
DAYTONA BEACH SMSA	3 865 129	3 287 265	566 121	565 353	131 135	3 168 641	11 743	3 156 898	2 721 912	434 986	0.4	85.9	13.7
VOLUSIA CO.	3 865 129	3 287 265	566 121	565 353	131 135	3 168 641	11 743	3 156 898	2 721 912	434 986	0.4	85.9	13.7
FORT LAUDERDALE-													
HOLLYWOOD SMSA . .	17 747 624	14 873 393	2 866 386	1 865 432	760 848	15 121 344	7 845	15 113 499	13 007 961	2 105 538	0.1	86.0	13.9
BROWARD CO.	17 747 624	14 873 393	2 866 386	1 865 432	760 848	15 121 344	7 845	15 113 499	13 007 961	2 105 538	0.1	86.0	13.9
FT. LAUDERDALE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
HOLLYWOOD	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
FORT MYERS SMSA . .	3 703 809	3 171 673	527 480	397 949	133 513	3 172 347	4 656	3 167 691	2 773 724	393 967	0.1	87.4	12.4
LEE CO.	3 703 809	3 171 673	527 480	397 949	133 513	3 172 347	4 656	3 167 691	2 773 724	393 967	0.1	87.4	12.4
GAINESVILLE SMSA .	1 716 793	1 435 234	267 616	388 081	84 824	1 243 888	13 943	1 229 945	1 047 153	182 792	1.1	84.2	14.7
ALACHUA CO.	1 716 793	1 435 234	267 616	388 081	84 824	1 243 888	13 943	1 229 945	1 047 153	182 792	1.1	84.2	14.7
GAINESVILLE . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
JACKSONVILLE SMSA	10 518 926	8 288 916	2 145 469	1 422 785	829 469	8 266 672	84 541	8 182 131	6 866 131	1 316 000	1.0	83.1	15.9
BAKER CO.	229 684	206 493	18 426	145 229	7 011	77 444	4 765	72 679	61 264	11 415	6.2	79.1	14.7
CLAY CO.	962 088	837 370	120 109	174 345	32 112	755 631	4 609	751 022	663 025	87 997	0.6	87.7	11.6
OUVAL CO.													
JACKSONVILLE . .	7 857 145	6 049 362	1 751 689	865 144	741 332	6 250 669	56 094	6 194 575	5 184 218	1 010 357	0.9	82.9	16.2
NASSAU CO.	546 173	377 220	157 664	87 053	23 460	435 660	11 289	424 371	290 167	134 204	2.6	66.6	30.8
ST. JOHNS CO. . . .	923 836	818 471	97 581	151 014	25 554	747 268	7 784	739 484	667 457	72 027	1.0	89.3	9.6
LAKELAND-WINTER													
HAVEN SMSA	5 704 210	4 017 818	1 650 350	558 987	455 089	4 690 134	36 042	4 654 092	3 458 831	1 195 261	0.8	73.7	25.5
POLK CO.	5 704 210	4 017 818	1 650 350	558 987	455 089	4 690 134	36 042	4 654 092	3 458 831	1 195 261	0.8	73.7	25.5
MELBOURNE-													
TITUSVILLE-COCOA													
SMSA	3 299 983	2 730 079	558 280	455 029	173 837	2 671 117	11 624	2 659 493	2 275 050	384 443	0.4	85.2	14.4
BREVARD CO.	3 299 983	2 730 079	558 280	455 029	173 837	2 671 117	11 624	2 659 493	2 275 050	384 443	0.4	85.2	14.4
MIAMI SMSA	27 383 005	22 258 033	5 103 682	2 207 016	647 830	23 528 159	21 290	23 506 869	20 051 017	3 455 852	0.1	85.2	14.7
DADE CO.	27 383 005	22 258 033	5 103 682	2 207 016	647 830	23 528 159	21 290	23 506 869	20 051 017	3 455 852	0.1	85.2	14.7
DADE CO.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MIAMI	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MIAMI BEACH	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ORLANDO SMSA	10 444 902	8 377 036	2 048 447	1 491 041	618 126	8 335 735	19 419	8 316 316	6 885 995	1 430 321	0.2	82.6	17.2
ORANGE CO.	7 196 957	5 621 228	1 566 987	920 223	478 834	5 797 900	8 742	5 789 158	4 701 005	1 088 153	0.2	81.1	18.8
ORLANDO	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OSCEOLA CO.	984 633	847 125	134 914	283 965	16 557	684 111	2 594	681 517	563 160	118 357	0.4	82.3	17.3
SEMINOLE CO.	2 263 312	1 908 683	346 546	286 853	122 735	1 853 724	8 083	1 845 641	1 621 830	223 811	0.4	87.5	12.1
PENSACOLA SMSA . . .	3 896 393	2 927 925	954 420	508 769	294 652	3 092 972	14 048	3 078 924	2 419 156	659 768	0.5	78.2	21.3
ESCAMBIA CO.	2 686 010	1 910 407	764 256	426 633	265 886	1 993 491	11 347	1 982 144	1 483 774	498 370	0.6	74.4	25.0
PENSACOLA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SANTA ROSA CO. . . .	1 210 383	1 017 518	190 164	82 136	28 766	1 099 481	2 701	1 096 780	935 382	161 398	0.2	85.1	14.7
SARASOTA SMSA	4 533 378	4 041 879	488 370	549 910	124 566	3 858 902	3 129	3 855 773	3 491 969	363 804	0.1	90.5	9.4
SARASOTA CO.	4 533 378	4 041 879	488 370	549 910	124 566	3 858 902	3 129	3 855 773	3 491 969	363 804	0.1	90.5	9.4
TALLAHASSEE SMSA . .	2 217 547	1 903 287	308 680	434 282	74 756	1 708 509	5 580	1 702 929	1 469 005	233 924	0.3	86.0	13.7
LEON CO.	2 057 858	1 777 255	275 842	383 340	67 065	1 607 453	4 761	1 602 692	1 393 915	208 777	0.3	86.7	13.0
TALLAHASSEE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WAKULLA CO.	159 689	126 032	32 838	50 942	7 691	101 056	819	100 237	75 090	25 147	0.8	74.3	24.9
TAMPA-													
ST. PETERSBURG													
SMSA	20 777 027	16 767 337	3 954 012	3 194 057	296 237	16 286 733	55 678	16 231 055	13 573 280	2 657 775	0.3	83.3	16.3
HILLSBOROUGH CO. . .	8 702 338	6 578 779	2 082 426	1 337 146	809 176	6 556 016	41 133	6 514 883	5 241 633	1 273 250	0.6	80.0	19.4
TAMPA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PASCO CO.	2 495 369	2 049 147	440 809	568 449	94 758	1 832 162	5 413	1 826 749	1 480 698	346 051	0.3	80.8	18.9
PINELLAS CO.	9 579 320	8 139 411	1 430 777	1 288 462	392 303	7 898 555	9 132	7 889 423	6 850 949	1 038 474	0.1	86.7	13.1
CLEARWATER	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ST. PETERSBURG . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WEST PALM BEACH-													
BOCA RATON SMSA . .	11 192 662	9 668 415	1 505 386	1 568 024	315 955	9 308 683	18 861	9 289 822	8 100 391	1 189 431	0.2	87.0	12.8
PALM BEACH CO. . . .	11 192 662	9 668 415	1 505 386	1 568 024	315 955	9 308 683	18 861	9 289 822	8 100 391	1 189 431	0.2	87.0	12.8
WEST PALM													
BEACH	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
FLORIDA--CON.														
NON-SMSA PORTION	31 234 169	25 982 045	5 051 935	6 536 889	364 648	23 332 632	200 189	23 132 443	19 445 156	3 687 287	0.9	83.3	15.8	
BAY	1 731 404	1 428 559	295 829	498 375	118 564	1 114 465	7 016	1 107 449	930 184	177 265	0.6	83.5	15.9	
BRAEFORD	246 716	200 633	39 762	84 247	11 148	151 321	6 321	145 000	116 386	28 614	4.2	76.9	18.9	
CALHOUN	144 830	119 651	25 179	64 248	7 237	73 345	-	73 345	55 403	17 942	-	75.5	24.5	
CHARLOTTE	1 223 437	1 082 176	137 249	166 930	19 895	1 036 612	4 012	1 032 600	915 246	117 354	0.4	88.3	11.3	
CITRUS	1 186 773	815 807	365 960	203 021	58 035	925 717	5 006	920 711	612 786	307 925	0.5	66.2	33.3	
COLLIER	2 374 414	2 157 944	213 463	173 485	46 725	2 154 204	3 007	2 151 197	1 984 459	166 738	0.1	92.1	7.7	
COLUMBIA	406 352	321 648	79 186	110 959	21 152	274 241	5 518	268 723	210 689	58 034	2.0	76.8	21.2	
DE SOTO	517 725	464 105	48 994	259 071	25 407	233 247	4 626	228 621	205 034	23 587	2.0	87.9	10.1	
OXFORD	159 987	145 118	12 665	90 570	4 186	65 231	2 204	63 027	54 548	8 479	3.4	83.6	13.0	
FLAGLER	368 376	324 713	40 031	78 923	6 198	283 255	3 632	279 623	245 790	33 833	1.3	86.8	11.9	
FRANKLIN	233 744	214 111	17 517	114 763	7 827	111 154	2 116	109 038	99 348	9 690	1.9	89.4	8.7	
GAZCOEN	297 943	229 218	62 012	91 825	19 966	186 152	6 713	179 439	137 393	42 046	3.6	73.8	22.6	
GILCHRIST	158 726	145 774	9 950	95 278	1 401	62 047	3 002	59 045	50 496	8 549	4.8	81.4	13.8	
GLADES	364 734	320 594	40 347	198 397	18 689	147 648	3 793	143 855	122 197	21 658	2.6	82.8	14.7	
GULF	195 386	123 415	69 908	51 311	16 167	127 908	2 063	125 845	72 104	53 741	1.6	56.4	42.0	
HAMILTON	296 208	165 869	125 107	106 890	16 505	172 813	5 232	167 581	58 979	108 602	3.0	34.1	62.8	
HARDEE	756 685	671 286	81 635	197 879	28 430	530 376	3 764	526 612	473 407	53 205	0.7	89.3	10.0	
HENRY	538 234	433 906	101 925	195 449	33 593	309 192	2 403	306 789	238 457	68 332	0.8	77.1	22.1	
HERNANDO	735 175	610 985	119 185	140 945	22 732	571 498	5 005	566 493	470 040	96 453	0.9	82.2	16.9	
HIGHLANDS	888 986	754 963	126 615	145 805	42 898	700 283	7 408	692 875	609 158	83 717	1.1	87.0	12.0	
HOLMES	191 072	162 546	25 283	91 442	5 864	93 766	3 243	90 523	71 104	19 419	3.5	75.8	20.7	
INDIAN RIVER	1 490 941	1 355 838	132 326	234 670	38 882	1 217 389	2 777	1 214 612	1 121 168	93 444	0.2	92.1	7.7	
JACKSON	389 568	309 027	71 150	134 676	28 213	226 679	9 391	217 288	174 351	42 937	4.1	76.9	18.9	
JEFFERSON	232 594	203 381	25 007	108 351	7 713	116 530	4 206	112 324	95 030	17 294	3.6	81.5	14.8	
LAFAYETTE	76 786	62 868	13 918	27 510	5 209	44 067	-	44 067	35 358	8 709	-	80.2	19.8	
LAKE	1 606 671	1 318 038	278 886	267 752	69 069	1 269 850	9 747	1 260 103	1 050 286	209 817	0.8	82.7	16.5	
LEVY	329 661	259 090	64 263	91 674	28 920	209 067	6 308	202 759	167 416	35 343	3.0	80.1	16.9	
LIBERTY	56 957	44 254	9 684	14 823	1 529	40 605	3 019	37 586	29 431	8 155	7.4	72.5	20.1	
MAISON	148 452	118 009	25 948	34 933	7 206	106 313	4 495	101 818	83 076	18 742	4.2	78.1	17.6	
MANATEE	3 001 720	2 412 585	584 863	447 134	141 500	2 413 086	4 272	2 408 814	1 965 451	443 363	0.2	81.4	18.4	
MARION	1 906 914	1 554 510	341 348	396 349	121 053	1 389 512	11 056	1 378 456	1 158 161	220 295	0.8	83.4	15.9	
MARTIN	1 636 585	1 476 805	151 240	238 105	25 168	1 373 312	8 540	1 364 772	1 238 700	126 072	0.6	90.2	9.2	
MONROE	1 265 172	1 125 057	140 115	65 241	43 925	1 156 006	-	1 156 006	1 059 816	96 190	-	91.7	8.3	
OKALOOSA	1 103 268	936 131	162 386	130 427	42 790	930 051	4 751	925 300	805 704	119 596	0.5	86.6	12.9	
OKFEEHOBEE	396 366	336 099	57 606	116 852	29 969	249 545	2 661	246 884	219 247	27 637	1.1	87.9	11.1	
PUTNAM	743 960	553 516	180 222	184 524	34 533	524 903	10 222	514 681	368 992	145 689	1.9	70.3	27.8	
ST. LUCIE	2 105 215	1 645 653	452 323	260 490	137 720	1 707 005	7 239	1 699 766	1 385 163	314 603	0.4	81.1	18.4	
SUMTER	377 037	294 178	75 551	138 587	13 906	224 544	7 308	217 236	155 591	61 645	3.3	69.3	27.5	
SUWANNEE	384 480	317 502	60 604	186 815	15 276	182 389	6 374	176 015	130 687	45 328	3.5	71.7	24.9	
TAYLOR	304 288	201 535	98 238	81 923	20 053	202 312	4 515	197 797	119 612	78 185	2.2	59.1	38.6	
UNION	98 477	84 360	10 776	56 814	2 487	39 176	3 341	35 835	27 546	8 289	8.5	70.3	21.2	
WALTON	343 019	295 921	44 551	64 871	10 265	267 883	2 547	265 336	231 050	34 286	1.0	86.3	12.8	
WASHINGTON	219 131	184 667	33 128	94 555	6 643	117 933	1 336	116 597	90 112	26 485	1.1	76.4	22.5	
GEORGIA ¹⁰														
TOTAL	36 875 485	24 645 205	8 729 794	2 372 999	-	34 502 486	3 500 486	31 002 000	22 272 206	8 729 794	10.1	64.6	25.3	
SMSA PORTION	21 400 410	14 602 749	5 183 739	1 388 597	-	20 011 813	1 613 922	18 397 891	13 214 152	5 183 739	8.1	66.0	25.9	
ALBANY SMSA	683 462	440 513	195 231	34 114	-	649 348	47 718	601 630	406 399	195 231	7.3	62.6	30.1	
DOUGHERTY CO.	595 061	374 108	177 822	30 947	-	564 114	43 131	520 983	343 161	177 822	7.6	60.8	31.5	
ALBANY	349 656	237 288	93 795	(NA)	-	349 656	18 573	331 083	237 288	93 795	5.3	67.9	26.8	
LEE CO.	88 401	66 405	17 409	3 167	-	85 234	4 587	80 647	63 238	17 409	5.4	74.2	20.4	
ATLANTA SMSA	15 233 340	10 590 014	3 526 025	931 713	-	14 301 627	1 117 301	13 184 326	9 658 301	3 526 025	7.8	67.5	24.7	
BUTTS CO.	64 625	43 915	12 901	5 184	-	59 441	7 809	51 632	38 731	12 901	13.1	65.2	21.7	
CHEROKEE CO.	283 140	225 479	42 305	24 237	-	258 903	15 356	243 547	201 242	42 305	5.9	77.7	16.3	
CLAYTON CO.	992 349	601 340	288 517	59 025	-	933 324	102 942	830 382	542 315	288 517	11.0	58.1	30.9	
Cobb Co.	2 126 549	1 528 399	439 228	140 212	-	1 986 337	158 922	1 827 415	1 388 187	439 228	8.0	69.9	22.1	
DE KALB CO.	3 458 932	2 536 688	740 788	218 195	-	3 240 737	181 456	3 059 281	2 318 493	740 788	5.6	71.5	22.9	
ATLANTA (PART)	100 529	78 133	14 024	(NA)	-	100 529	8 372	92 157	78 133	14 024	8.3	77.7	14.0	
DOUGLAS CO.	253 490	188 165	39 536	22 579	-	230 911	25 789	205 122	165 586	39 536	11.2	71.7	17.1	
FAYETTE CO.	231 518	171 539	47 513	13 021	-	218 497	12 466	206 031	158 518	47 513	5.7	72.5	21.7	
FORSYTH CO.	193 323	156 750	27 706	13 300	-	180 023	8 867	171 156	143 450	27 706	4.9	79.7	15.4	
FULTON CO.	5 378 584	3 553 713	1 371 360	282 692	-	5 095 892	453 511	4 642 381	3 271 021	1 371 360	8.9	64.2	26.9	
ATLANTA (PART)	3 361 751	2 147 101	850 961	(NA)	-	3 361 751	363 689	2 998 062	2 147 101	850 961	10.8	63.9	25.3	
WINNETT CO.	1 215 045	840 283	310 499	80 245	-	1 134 800	64 263	1 070 537	760 038	310 499	5.7	67.0	27.4	
HENRY CO.	250 800	181 781	47 218	15 786	-	235 014	21 801	213 213	165 995	47 218	9.3	70.6	20.1	
NEWTON CO.	185 127	135 447	39 782	14 783	-	170 344	9 898	160 446	120 664	39 782	5.8	70.8	23.4	
PAULDOING CO.	140 939	111 041	18 528	12 36										

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
GEORGIA--CON.														
SMSA PORTION--CON.														
COLUMBUS, GA.--ALA.														
SMSA*	925 231	629 801	231 318	69 139	-	856 092	64 112	791 980	560 662	231 318	7.5	65.5	27.0	
CHATTAMOOCHIEE CO	10 513	6 611	2 558	683	-	9 830	1 344	8 486	5 928	2 558	13.7	60.3	26.0	
MUSCOGEE CO.														
COLUMBUS	914 718	623 190	228 760	68 456	-	846 262	62 768	783 494	554 734	228 760	7.4	65.6	27.0	
MACON SMSA	1 417 384	950 751	345 870	98 552	-	1 318 832	120 763	1 198 069	852 199	345 870	9.2	64.6	26.2	
8188 CO.	866 275	577 040	208 994	61 576	-	804 699	80 241	724 458	515 464	208 994	10.0	64.1	26.0	
MACON (PART)	617 753	413 195	150 071	61 576	-	556 177	54 487	501 690	351 619	150 071	9.8	63.2	27.0	
HOUSTON CO	387 349	268 570	97 837	26 698	-	360 651	20 942	339 709	241 872	97 837	5.8	67.1	27.1	
JONES CO.	98 650	65 749	18 554	6 731	-	91 919	14 347	77 572	59 018	18 554	15.6	64.2	20.2	
MACON (PART)	954	789	140	(NA)	-	954	25	929	789	140	2.6	82.7	14.7	
TWIGGS CO.	65 110	39 392	20 485	3 547	-	61 563	5 233	56 330	35 845	20 485	8.5	58.2	33.3	
SAVANNAH SMSA	1 387 850	831 211	397 353	108 927	-	1 278 923	159 286	1 119 637	722 284	397 353	12.5	56.5	31.1	
BRYAN CO.	55 572	42 296	8 123	3 810	-	51 762	5 153	46 609	38 486	8 123	10.0	74.4	15.7	
CHATHAM CO.	1 199 179	712 450	372 765	97 082	-	1 102 097	113 964	988 133	615 368	372 765	10.3	55.8	33.8	
SAVANNAH	596 116	414 919	129 428	(NA)	-	596 116	51 769	544 347	414 919	129 428	8.7	69.6	21.7	
EFFINGHAM CO.	133 099	76 465	16 465	8 035	-	125 064	40 169	84 895	68 430	16 465	32.1	54.7	13.2	
CHATTANOOGA, TENN.														
GA. SMSA*	525 875	373 169	125 441	52 407	-	473 468	27 265	446 203	320 762	125 441	5.8	67.7	26.5	
CATAOCHA CO.	178 086	126 788	43 919	17 559	-	160 527	7 379	153 148	109 229	43 919	4.6	68.0	27.4	
DADE CO.	56 889	41 343	10 824	5 633	-	51 256	4 722	46 534	35 710	10 824	9.2	69.7	21.1	
WALKER CO.	290 900	205 038	70 698	29 215	-	261 685	15 164	246 521	175 823	70 698	5.8	67.2	27.0	
NON-SMSA PORTION	15 475 075	10 042 456	3 546 055	984 402	-	14 490 673	1 886 564	12 604 109	9 058 054	3 546 055	13.0	62.5	24.5	
APPLING	361 215	81 080	19 357	6 945	-	354 270	260 778	93 492	74 135	19 357	73.6	20.9	5.5	
ATKINSON	41 238	31 881	7 338	2 225	-	39 013	2 019	36 994	29 656	7 338	5.2	76.0	18.8	
BACON	61 029	46 193	11 181	4 114	-	56 915	3 655	53 260	42 079	11 181	6.4	73.9	19.6	
BAKER	49 698	39 760	7 352	1 357	-	48 341	2 586	45 755	38 403	7 352	5.3	79.4	15.2	
BALDWIN	144 672	89 405	37 069	11 026	-	133 646	18 198	115 448	78 379	37 069	13.6	58.6	27.7	
BANKS	59 267	45 630	8 905	4 624	-	54 643	4 732	49 911	41 006	8 905	8.7	75.0	16.3	
BARROW	131 728	83 690	36 954	9 388	-	122 340	11 084	111 256	74 302	36 954	9.1	60.7	30.2	
BARTOW	436 501	181 598	91 631	18 099	-	418 402	163 272	255 130	163 499	91 631	39.0	39.1	21.9	
BEN HILL	97 835	72 530	20 993	6 590	-	91 245	4 312	86 933	65 940	20 993	4.7	72.3	23.0	
BERRIEN	100 048	74 514	21 035	5 325	-	94 723	4 499	90 224	69 189	21 035	4.7	73.0	22.2	
BLECKLEY	50 292	35 024	11 521	4 971	-	45 321	3 747	41 574	30 053	11 521	8.3	66.3	25.4	
BRANTLEY	61 548	49 125	8 289	3 855	-	57 693	4 134	53 559	45 270	8 289	7.2	78.5	14.4	
BROOKS	88 568	66 100	18 535	6 055	-	82 513	3 933	78 580	60 045	18 535	4.8	72.8	22.5	
BULLOCH	212 512	162 963	39 299	12 941	-	199 571	10 250	189 321	150 022	39 299	5.1	75.2	19.7	
BURKE	200 935	91 236	24 353	6 345	-	194 590	85 346	109 244	84 891	24 353	43.9	43.6	12.5	
CALHOUN	60 184	47 751	9 693	2 134	-	58 050	2 740	55 310	45 617	9 693	4.7	78.6	16.7	
CAMDEN	132 779	80 489	45 691	5 316	-	127 463	6 599	120 864	75 173	45 691	5.2	59.0	35.8	
CANDLER	49 525	37 445	9 239	3 064	-	46 461	2 841	43 620	34 381	9 239	6.1	74.0	19.9	
CARROLL	245 606	150 379	67 697	24 845	-	220 761	27 530	193 231	125 534	67 697	12.5	56.9	30.7	
CHARLTON	72 808	62 355	6 085	3 370	-	69 438	4 368	65 070	58 985	6 085	6.3	84.9	8.8	
CHATTOOGA	105 159	65 482	32 149	11 389	-	93 770	7 528	86 242	54 093	32 149	8.0	57.7	34.3	
CLARKE	446 516	291 676	121 593	23 017	-	423 499	33 247	390 252	268 659	121 593	7.9	63.4	28.7	
CLAY	22 846	16 608	5 058	1 440	-	21 406	1 180	20 226	15 168	5 058	5.5	70.9	23.6	
CLINCH	59 889	48 489	7 369	2 403	-	57 486	4 031	53 455	46 086	7 369	7.0	80.2	12.8	
COFFEE	158 212	110 445	40 122	10 318	-	147 894	7 645	140 249	100 127	40 122	5.2	67.7	27.1	
COLQUITT	264 745	197 418	57 144	14 801	-	249 944	10 183	239 761	182 617	57 144	4.1	73.1	22.9	
COOK	85 337	58 552	22 619	5 716	-	79 621	4 166	75 455	52 836	22 619	5.2	66.4	28.4	
COWETA	328 636	177 866	45 394	16 943	-	311 693	105 376	206 317	160 923	45 394	33.8	51.6	14.6	
CRAWFORD	45 453	34 575	6 865	2 785	-	42 668	4 013	38 655	31 790	6 865	9.4	74.5	16.1	
CRISP	130 242	94 479	31 495	7 071	-	123 171	4 268	118 903	87 408	31 495	3.5	71.0	25.6	
DAWSON	57 522	47 719	8 118	2 636	-	54 886	1 685	53 201	45 083	8 118	3.1	82.1	14.8	
DECATUR	194 883	139 909	43 531	10 051	-	184 832	11 443	173 389	129 858	43 531	6.2	70.3	23.6	
DOOGEE	74 954	49 932	17 162	8 319	-	66 635	7 860	58 775	41 613	17 162	11.8	62.4	25.8	
DOOLY	104 144	74 207	25 072	4 824	-	99 320	4 865	94 455	69 383	25 072	4.9	69.9	25.2	
EARLY	124 023	66 549	46 868	4 312	-	119 711	10 606	109 105	62 237	46 868	8.9	52.0	39.2	
ECHOLS	32 130	27 495	2 103	917	-	31 213	2 532	28 681	26 578	2 103	8.1	85.2	6.7	
ELBERT	107 428	71 111	28 694	9 530	-	97 898	7 623	90 275	61 581	28 694	7.8	62.9	29.3	
EMANUEL	134 044	99 880	27 023	8 569	-	125 475	7 141	118 334	91 311	27 023	5.7	72.8	21.5	
EVANS	43 734	29 731	11 538	3 259	-	40 475	2 465	38 010	26 472	11 538	6.1	65.4	28.5	
FANNIN	81 401	67 235	10 874	9 923	-	71 478	3 292	68 186	57 312	10 874	4.6	80.2	15.2	
FLOYD	529 694	294 725	156 228	36 860	-	492 834	78 741	414 093	257 865	156 228	16.0	52.3	31.7	
FRANKLIN	80 573	60 099	15 629	8 164	-	72 409	4 845	67 564	51 935	15 629	6.7	71.7	21.6	
GILMER	72 501	54 202	13 293	5 719	-	66 782	5 006	61 776	48 483	13 293	7.5	72.6	19.9	
GLASCOCK	20 045	14 600	3 427	1 188	-	18 857	2 018	16 839	13 412	3 427	10.7	71.1	18.2	
GLYNN	487 627	311 703	126 397	33 927	-	453 700	49 527	404 173	277 776	126 397	10.9	61.2	27.9	
GORDON	182 624	113 409	58 282	14 744	-	167 880	10 933	156 947	98 665	58 282	6.5	58.8	34.7	
GRADY	138 295	113 590	20 243	8 825	-	129 470	4 462	125 008	104 765	20 243	3.4	80.9	15.6	
GREENE	67 208	45 242	14 442	5 034	-	62 174	7							

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	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
GEORGIA--CON.													
NON-SMSA PORTION--													
CON.													
JASPER	70 908	50 679	11 511	3 255	-	67 653	8 718	58 935	47 424	11 511	12.9	70.1	17.0
JEFF DAVIS	91 164	69 481	15 871	4 458	-	86 706	5 812	80 894	65 023	15 871	6.7	75.0	18.3
JEFFERSON	107 002	73 299	25 538	7 003	-	99 999	8 165	91 834	66 296	25 538	8.2	66.3	25.5
JENKINS	50 671	35 292	10 075	3 700	-	46 971	5 304	41 667	31 592	10 075	11.3	67.3	21.4
JOHNSON	36 715	26 408	7 595	4 132	-	32 583	2 712	29 871	22 276	7 595	8.3	68.4	23.3
LAMAR	76 407	47 908	22 346	5 361	-	71 046	6 153	64 893	42 547	22 346	8.7	59.9	31.5
LANIER	27 585	20 634	5 142	2 178	-	25 407	1 809	23 598	18 456	5 142	7.1	72.6	20.2
LAURENS	234 954	156 093	64 113	13 909	-	221 045	14 748	206 297	142 184	64 113	6.7	64.3	29.0
LIBERTY	97 232	68 606	19 021	5 568	-	91 664	9 605	82 059	63 038	19 021	10.5	68.8	20.8
LINCOLN	40 596	31 920	6 914	3 161	-	37 435	1 762	35 673	28 759	6 914	4.7	76.8	18.5
LONG	38 205	32 568	3 046	1 718	-	36 487	2 591	33 896	30 850	3 046	7.1	84.6	8.3
LOWNDES	379 219	253 296	99 140	21 978	-	357 241	26 783	330 458	231 318	99 140	7.5	64.8	27.8
LUMPKIN	74 260	56 133	12 300	4 306	-	69 954	5 827	64 127	51 827	12 300	8.3	74.1	17.6
MCDUFFIE	101 477	71 877	24 262	7 439	-	94 038	5 338	88 700	64 438	24 262	5.7	68.5	25.8
MCINTOSH	59 481	49 770	6 368	3 522	-	55 959	3 343	52 616	46 248	6 368	6.0	82.6	11.4
MACON	102 834	75 013	23 461	5 228	-	97 606	4 360	93 246	69 785	23 461	4.5	71.5	24.0
MAISON	96 439	64 984	14 990	8 545	-	87 894	16 465	71 429	56 439	14 990	18.7	64.2	17.1
MARION	38 322	31 461	5 165	1 854	-	36 468	1 696	34 772	29 607	5 165	4.7	81.2	14.2
MERIWETHER	118 379	81 299	27 449	8 495	-	109 884	9 631	100 253	72 804	27 449	8.8	66.3	25.0
MILLER	55 938	43 830	9 393	2 961	-	52 977	2 715	50 262	40 869	9 393	5.1	77.1	17.7
MITCHELL	139 785	95 153	36 736	7 676	-	132 109	7 896	124 213	87 477	36 736	6.0	66.2	27.8
MONROE	114 073	38 665	14 930	5 753	-	108 320	60 478	47 842	32 912	14 930	55.8	30.4	13.8
MONTGOMERY	43 581	31 494	8 962	2 809	-	40 772	3 125	37 647	28 685	8 962	7.7	70.4	22.0
MORGAN	98 816	76 158	16 028	4 471	-	94 345	6 630	87 715	71 687	16 028	7.0	76.0	17.0
MURRAY	111 258	63 490	40 712	8 831	-	102 427	7 056	95 371	54 659	40 712	6.9	53.4	39.7
OCONEE	81 939	64 081	12 148	5 382	-	76 557	5 710	70 847	58 699	12 148	7.5	76.7	15.9
OGLETHORPE	63 365	51 304	9 276	4 008	-	59 357	2 785	56 572	47 296	9 276	4.7	79.7	15.6
PEACH	81 158	53 186	23 714	6 672	-	74 486	4 258	70 228	46 514	23 714	5.7	62.4	31.8
PICKENS	80 744	61 098	14 728	6 027	-	74 717	4 918	69 799	55 071	14 728	6.6	73.7	19.7
PIERCE	76 583	58 606	13 167	5 451	-	71 132	4 810	66 322	53 155	13 167	6.8	74.7	18.5
PIKE	50 966	40 633	7 178	4 220	-	46 746	3 155	43 591	36 413	7 178	6.7	77.9	15.4
POLK	136 603	93 913	29 943	16 304	-	120 299	12 747	107 552	77 609	29 943	10.6	64.5	24.9
PULASKI	55 262	43 356	9 088	3 853	-	51 409	2 818	48 591	39 503	9 088	5.5	76.8	17.7
PUTNAM	132 736	36 478	14 601	4 167	-	128 569	81 657	46 912	32 311	14 601	63.5	25.1	11.4
QUITMAN	11 093	8 821	1 641	838	-	10 255	631	9 624	7 983	1 641	6.2	77.8	16.0
RABUN	100 794	70 917	17 857	5 468	-	95 326	12 020	83 306	65 449	17 857	12.6	68.7	18.7
RANDOLPH	56 252	39 598	13 339	3 622	-	52 630	3 315	49 315	35 976	13 339	6.3	68.4	25.3
SCHLEY	28 009	19 513	7 438	1 612	-	26 397	1 058	25 339	17 901	7 438	4.0	67.8	28.2
SCREVEN	133 617	99 349	27 674	5 187	-	128 430	6 594	121 836	94 162	27 674	5.1	73.3	21.5
SEMINOLE	60 996	44 637	13 202	4 292	-	56 704	3 157	53 547	40 345	13 202	5.6	71.2	23.3
SPALDING	216 990	145 436	56 921	18 291	-	198 699	14 633	184 066	127 145	56 921	7.4	64.0	28.6
STEPHENS	128 626	86 864	32 150	11 784	-	116 842	9 612	107 230	75 080	32 150	8.2	64.3	27.5
STEWART	52 221	41 095	7 130	1 983	-	50 238	3 996	46 242	39 112	7 130	8.0	77.9	14.2
SUMTER	225 381	152 710	59 595	17 347	-	208 034	13 076	194 958	135 363	59 595	6.3	65.1	28.6
TALBOT	42 228	33 191	5 287	2 511	-	39 717	3 750	35 967	30 680	5 287	9.4	77.2	13.3
TALIAFERRO	23 897	19 961	2 871	1 026	-	22 871	1 065	21 806	18 935	2 871	4.7	82.8	12.6
TATNALL	96 312	74 120	15 982	6 753	-	89 559	6 210	83 349	67 367	15 982	6.9	75.2	17.8
TAYLOR	47 966	36 393	8 154	3 746	-	44 220	3 419	40 801	32 647	8 154	7.7	73.8	18.4
TELFAIR	65 825	48 039	13 705	6 035	-	59 790	4 081	55 709	42 004	13 705	6.8	70.3	22.9
TERRELL	69 245	49 692	14 875	3 837	-	65 408	4 678	60 730	45 855	14 875	7.2	70.1	22.7
THOMAS	244 021	178 145	54 171	15 239	-	228 782	11 705	217 077	162 906	54 171	5.1	71.2	23.7
TIFT	168 708	98 210	35 489	10 697	-	158 011	15 009	143 002	87 513	55 489	9.5	55.4	35.1
TOOMBS	116 085	76 313	29 139	8 359	-	107 726	10 633	97 093	67 954	29 139	9.9	63.1	27.0
TOWNS	42 737	36 161	4 762	3 579	-	39 158	1 814	37 344	32 582	4 762	4.6	83.2	12.2
TREUTLEN	28 113	22 543	3 417	2 694	-	25 419	2 153	23 266	19 849	3 417	8.5	78.1	13.4
TROUP	286 247	183 968	87 110	20 287	-	265 960	15 169	250 791	163 681	87 110	5.7	61.5	32.8
TURNER	70 666	51 398	15 909	3 531	-	67 135	3 359	63 776	47 867	15 909	5.0	71.3	23.7
UNION	71 017	60 082	8 778	5 491	-	65 526	2 157	63 369	54 591	8 778	3.3	83.3	13.4
UPSON	165 301	111 786	45 521	13 384	-	151 917	7 994	143 923	98 402	45 521	5.3	64.8	30.0
WARE	201 752	136 436	45 033	16 621	-	185 131	20 283	164 848	119 815	45 033	11.0	64.7	24.3
WARREN	43 451	26 413	13 111	2 748	-	40 703	3 927	36 776	23 665	13 111	9.6	58.1	32.2
WASHINGTON	118 225	78 157	28 545	7 060	-	111 165	11 523	99 642	71 097	28 545	10.4	64.0	25.7
WAYNE	144 857	84 592	51 993	8 253	-	136 604	8 272	128 332	76 339	51 993	6.1	55.9	38.1
WEBSTER	24 652	18 613	4 468	890	-	23 762	1 571	22 191	17 723	4 468	6.6	74.6	18.8
WHEELER	34 494	26 640	4 336	2 563	-	31 931	3 518	28 413	24 077	4 336	11.0	75.4	13.6
WHITE	74 684	57 942	13 788	5 404	-	69 280	2 954	66 326	52 538	13 788	4.3	75.8	19.9
WHITFIELD	508 911	248 922	236 922	26 575	-	482 336	23 067	459 269	222 347	236 922	4.8	46.1	49.1
WILCOX	37 294	26 997	7 099	3 544	-	33 750	3 198	30 552	23 453	7 099	9.5	69.5	21.0
WILKES	92 223	68 684	20 323	4 943	-	87 280	3 216	84 064	63 741	20 323	3.7	73.0	23.3
WILKINSON	71 888	43 269	22 867	4 525	-	67 363	5 752	61 611	38 744	22 867	8.5	57.5	33.9
WORTH	126 385	96 270	24 306	6 385	-	120 000	5 809	114 191	89 885	24 306	4.8	74.9	20.3

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	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
HAWAII^{1,2}													
TOTAL	15 073 498	15 073 498	-	2 099 211	-	12 974 287	-	12 974 287	12 974 287	-	-	100.0	-
SMSA PORTION	11 060 543	11 060 543	-	1 611 469	-	9 449 074	-	9 449 074	9 449 074	-	-	100.0	-
HONOLULU SMSA	11 060 543	11 060 543	-	1 611 469	-	9 449 074	-	9 449 074	9 449 074	-	-	100.0	-
HONOLULU CO. ³	11 060 543	11 060 543	-	1 611 469	-	9 449 074	-	9 449 074	9 449 074	-	-	100.0	-
NON-SMSA PORTION	4 012 955	4 012 955	-	487 742	-	3 525 213	-	3 525 213	3 525 213	-	-	100.0	-
HAWAII	1 419 334	1 419 334	-	226 261	-	1 193 073	-	1 193 073	1 193 073	-	-	100.0	-
KAUAI	626 703	626 703	-	86 347	-	540 356	-	540 356	540 356	-	-	100.0	-
MAUI	1 966 918	1 966 918	-	175 134	-	1 791 784	-	1 791 784	1 791 784	-	-	100.0	-
IDAHO													
TOTAL	2 876 272	2 224 119	287 482	8 087	5 890	2 844 920	347 296	2 497 624	2 216 032	281 592	12.2	77.9	9.9
SMSA PORTION	595 960	519 358	30 624	503	-	594 115	44 636	549 479	518 855	30 624	7.5	87.3	5.2
BOISE CITY SMSA	595 960	519 358	30 624	503	-	594 115	44 636	549 479	518 855	30 624	7.5	87.3	5.2
ADA CO.	595 960	519 358	30 624	503	-	594 115	44 636	549 479	518 855	30 624	7.5	87.3	5.2
BOISE CITY	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION	2 280 312	1 704 761	256 858	7 584	5 890	2 250 805	302 660	1 948 145	1 697 177	250 968	13.4	75.4	11.2
ADAMS	13 563	7 116	1 369	3	-	13 069	4 587	8 482	7 113	1 369	35.1	54.4	10.5
BANNOCK	143 456	106 751	16 160	49	-	142 892	20 030	122 862	106 702	16 160	14.0	74.7	11.3
BEAR LAKE	21 645	11 010	613	11	-	21 144	9 532	11 612	10 999	613	45.1	52.0	2.9
BENEWAH	22 377	16 943	3 352	75	-	22 299	2 079	20 220	16 868	3 352	9.3	75.6	15.0
BINGHAM	81 797	57 400	11 019	194	-	80 503	12 278	68 225	57 206	11 019	15.3	71.1	13.7
BLAINE	59 838	48 951	3 113	25	-	59 446	7 407	52 039	48 926	3 113	12.5	82.3	5.2
BOISE	19 451	16 964	922	-	-	19 355	1 469	17 886	16 964	922	7.6	87.6	4.8
BONNER	107 083	87 426	4 812	218	-	106 844	14 824	92 020	87 208	4 812	13.9	81.6	4.5
BONNEVILLE	135 061	111 068	12 626	17	-	134 496	10 819	123 677	111 051	12 626	8.0	82.6	9.4
BOUNDARY	23 822	16 166	2 294	-	-	23 822	5 362	18 460	16 166	2 294	22.5	67.9	9.6
BUTTE	11 264	8 052	853	-	-	11 009	2 104	8 905	8 052	853	19.1	73.1	7.7
CAMAS	6 352	4 891	897	-	-	6 338	550	5 788	4 891	897	8.7	77.2	14.2
CANYON	188 616	148 730	22 159	122	-	187 922	17 155	170 767	148 608	22 159	9.1	79.1	11.8
CARIBOU	47 220	28 537	8 158	2 318	-	43 803	9 426	34 377	26 219	8 158	21.5	59.9	18.6
CASSIA	58 753	46 266	6 945	25	-	58 560	5 374	53 186	46 241	6 945	9.2	79.0	11.9
CLARK	5 218	3 164	404	-	-	5 100	1 532	3 568	3 164	404	30.0	62.0	7.9
CLEARWATER	33 443	27 418	3 236	-	-	33 439	2 785	30 654	27 418	3 236	8.3	82.0	9.7
CUSTER	11 212	9 656	1 034	-	-	11 212	522	10 690	9 656	1 034	4.7	86.1	9.2
ELMORE	62 300	42 562	3 794	-	-	61 745	15 389	46 356	42 562	3 794	24.9	68.9	6.1
FRANKLIN	23 572	16 397	884	18	-	22 770	5 507	17 263	16 379	884	24.2	71.9	3.9
FREMONT	29 195	22 848	3 024	8	-	28 938	3 074	25 864	22 840	3 024	10.6	78.9	10.4
GEM	24 521	19 366	1 969	13	-	24 323	3 001	21 322	19 353	1 969	12.3	79.6	8.1
GOODING	26 351	15 688	711	9	-	25 620	9 230	16 390	15 679	711	36.0	61.2	2.8
IDAHO	43 616	33 120	7 538	10	-	43 575	2 927	40 648	33 110	7 538	6.7	76.0	17.3
JEFFERSON	42 567	31 561	4 661	-	83	41 638	5 499	36 139	31 561	4 578	13.2	75.8	11.0
JEROME	42 824	28 413	6 206	144	-	42 052	7 577	34 475	28 269	6 206	18.0	67.2	14.8
KOOTENAI	257 653	231 754	6 512	56	-	257 575	19 365	238 210	231 698	6 512	7.5	90.0	2.5
LATAH	73 998	60 075	7 642	32	-	73 958	6 273	67 685	60 043	7 642	8.5	81.2	10.3
LEMMI	20 546	17 636	1 270	4	-	20 416	1 510	18 906	17 636	1 270	7.4	86.4	6.2
LEWIS	20 530	16 755	2 707	-	-	20 524	1 066	19 458	16 751	2 707	5.2	81.6	13.2
LINCOLN	12 252	5 410	752	-	-	12 133	5 971	6 162	5 410	752	49.2	44.6	6.2
MADISON	47 576	38 377	5 117	63	-	47 196	3 765	43 431	38 314	5 117	8.0	81.2	10.8
MINIDOKA	49 417	37 752	5 989	56	-	49 077	5 392	43 685	37 696	5 989	11.0	76.8	12.2
NEZ PERCE	86 519	71 844	6 325	43	-	86 464	8 338	78 126	71 801	6 325	9.6	83.0	7.3
ONEIDA	11 596	8 932	858	5	-	11 373	1 588	9 785	8 927	858	14.0	78.5	7.5
OWYHEE	28 487	15 993	7 347	7	-	28 090	4 757	23 333	15 986	7 347	16.9	56.9	26.2
PAYETTE	41 056	34 590	2 720	24	-	40 887	3 601	37 286	34 566	2 720	8.8	84.5	6.7
POWER	61 314	34 662	3 085	3 933	-	55 438	21 624	33 814	30 729	3 085	39.0	55.4	5.6
SHOSHONE	109 875	42 013	61 628	21	5 807	104 020	6 207	97 813	41 992	55 821	6.0	40.4	53.7
TETON	9 993	8 530	811	-	-	9 981	640	9 341	8 530	811	6.4	85.5	8.1
TWIN FALLS	99 580	75 686	9 733	65	-	98 776	13 422	85 354	75 621	9 733	13.6	76.6	9.9
VALLEY	28 757	23 519	2 424	11	-	28 602	2 670	25 932	23 508	2 424	9.3	82.2	8.5
WASHINGTON	36 046	14 769	3 185	5	-	34 381	16 432	17 949	14 764	3 185	47.8	42.9	9.3

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
ILLINOIS ^{2 12 13}													
TOTAL	67 174 138	55 569 267	10 195 131	-	-	67 174 138	1 409 740	65 764 398	55 569 267	10 195 131	2.1	82.7	15.2
SMSA PORTION	52 718 305	43 099 666	8 515 939	-	-	52 718 305	1 102 700	51 615 605	43 099 666	8 515 939	2.1	81.8	16.2
BLOOMINGTON-NORMAL													
SMSA	876 080	783 157	83 291	-	-	876 080	9 632	866 448	783 157	83 291	1.1	89.4	9.5
MCLEAN CO.	876 080	783 157	83 291	-	-	876 080	9 632	866 448	783 157	83 291	1.1	89.4	9.5
CHAMPAIGN-URBANA-													
RANTOUL SMSA	889 313	808 484	71 016	-	-	889 313	9 813	879 500	808 484	71 016	1.1	90.9	8.0
CHAMPAIGN CO.	889 313	808 484	71 016	-	-	889 313	9 813	879 500	808 484	71 016	1.1	90.9	8.0
CHAMPAIGN (NA)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
CHICAGO SMSA	40 866 581	33 115 078	6 791 801	-	-	40 866 581	959 702	39 906 879	33 115 078	6 791 801	2.3	81.0	16.6
COOK CO.	28 291 611	21 772 218	5 681 564	-	-	28 291 611	837 829	27 453 782	21 772 218	5 681 564	3.0	77.0	20.1
ARLINGTON													
HEIGHTS(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
BERWYN	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
CHICAGO (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
CICERO	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OES PLAINES	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ELGIN (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
EVANSTON	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OAK LAWN	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OAK PARK	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SKOKIE	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OU PAGE CO.	4 590 101	4 249 655	301 090	-	-	4 590 101	39 356	4 550 745	4 249 655	301 090	0.9	92.6	6.6
CHICAGO (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANE CO.	1 588 995	1 435 112	124 328	-	-	1 588 995	29 555	1 559 440	1 435 112	124 328	1.9	90.3	7.8
AURORA	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ELGIN (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
LAKE CO.	3 209 018	2 924 689	253 411	-	-	3 209 018	30 918	3 178 100	2 924 689	253 411	1.0	91.1	7.9
ARLINGTON													
HEIGHTS(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WAUKEGAN	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MCHENRY CO.	919 560	850 636	63 938	-	-	919 560	4 986	914 574	850 636	63 938	0.5	92.5	7.0
WILL CO.	2 267 296	1 882 768	367 470	-	-	2 267 296	17 058	2 250 238	1 882 768	367 470	0.8	83.0	16.2
JOLIET	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
DECATUR SMSA	712 576	642 295	62 481	-	-	712 576	7 800	704 776	642 295	62 481	1.1	90.1	8.8
MACON CO.	712 576	642 295	62 481	-	-	712 576	7 800	704 776	642 295	62 481	1.1	90.1	8.8
DECATUR	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANKAKEE SMSA	533 720	458 772	69 609	-	-	533 720	5 339	528 381	458 772	69 609	1.0	86.0	13.0
KANKAKEE CO.	533 720	458 772	69 609	-	-	533 720	5 339	528 381	458 772	69 609	1.0	86.0	13.0
PEORIA SMSA	2 497 513	2 095 116	373 598	-	-	2 497 513	28 799	2 468 714	2 095 116	373 598	1.2	83.9	15.0
PEORIA CO.	1 321 497	1 095 447	210 397	-	-	1 321 497	15 653	1 305 844	1 095 447	210 397	1.2	82.9	15.9
PEORIA (NA)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TAZEWELL CO.	912 368	757 880	143 001	-	-	912 368	11 487	900 881	757 880	143 001	1.3	83.1	15.7
WOODFORD CO.	263 648	241 789	20 200	-	-	263 648	1 659	261 989	241 789	20 200	0.6	91.7	7.7
ROCKFORD SMSA	1 500 024	1 169 958	317 818	-	-	1 500 024	12 248	1 487 776	1 169 958	317 818	0.8	78.0	21.2
BOONE CO.	204 875	173 502	30 741	-	-	204 875	632	204 243	173 502	30 741	0.3	84.7	15.0
WINNEBAGO CO.	1 295 149	996 456	287 077	-	-	1 295 149	11 616	1 283 533	996 456	287 077	0.9	76.9	22.2
ROCKFORD	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SPRINGFIELD SMSA	1 176 363	1 061 820	102 295	-	-	1 176 363	12 248	1 164 115	1 061 820	102 295	1.0	90.3	8.7
MENARD CO.	91 592	87 376	3 287	-	-	91 592	929	90 663	87 376	3 287	1.0	95.4	3.6
SANGAMON CO.	1 084 771	974 444	99 008	-	-	1 084 771	11 319	1 073 452	974 444	99 008	1.0	89.8	9.1
SPRINGFIELD	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
DAVENPORT-ROCK													
ISLAND-MOLINE													
IOWA-ILL. SMSA	1 325 952	1 033 038	284 289	-	-	1 325 952	8 625	1 317 327	1 033 038	284 289	0.7	77.9	21.4
HENRY CO.	320 571	292 990	24 574	-	-	320 571	3 007	317 564	292 990	24 574	0.9	91.4	7.7
ROCK ISLAND CO.	1 005 381	740 048	259 715	-	-	1 005 381	5 618	999 763	740 048	259 715	0.6	73.6	25.8
ST. LOUIS, MO.													
ILL. SMSA	2 340 183	1 931 948	359 741	-	-	2 340 183	48 494	2 291 689	1 931 948	359 741	2.1	82.6	15.4
CLINTON CO.	164 380	149 915	12 126	-	-	164 380	2 339	162 041	149 915	12 126	1.4	91.2	7.4
MAISON CO.	1 222 022	980 552	226 304	-	-	1 222 022	15 166	1 206 856	980 552	226 304	1.2	80.2	18.5
MONROE CO.	108 340	95 504	9 044	-	-	108 340	3 792	104 548	95 504	9 044	3.5	88.2	8.3
ST. CLAIR CO.	845 441	705 977	112 267	-	-	845 441	27 197	818 244	705 977	112 267	3.2	83.5	13.3
EAST ST. LOUIS	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION	14 455 833	12 469 601	1 679 192	-	-	14 455 833	307 040	14 148 793	12 469 601	1 679 192	2.1	86.3	11.6
ADAMS	374 590	277 754	61 680	-	-	374 590	35 156	339 434	277 754	61 680	9.4	74.1	16.5
ALEXANDER	33 489	27 347	3 217	-	-	33 489	2 925	30 564	27 347	3 217	8.7	81.7	9.6
BOND	84 337	77 041	6 174	-	-	84 337	1 122	83 215	77 041	6 174	1.3	91.3	7.3
BROWN	31 203	29 070	1 727	-	-	31 203	406	30 797	29 070	1 727	1.3	93.2	5.5
BUREAU	271 352	250 784	17 640	-	-	271 352	2 928	268 424	250 784	17 640	1.1	92.4	6.5
CALHOUN	24 870	23 788	1 011	-	-	24 870	71	24 799	23 788	1 011	0.3	95.6	4.1
CARROLL	108 450	101 117	5 697	-	-	108 450	1 636	106 814	101 117	5 697	1.5	93.2	5.3
CASS	75 654	68 037	6 470	-	-	75 654	1 147	74 507	68 037	6 470	1.5	89.9	8.6
CHRISTAIN	329 442	280 649	44 917	-	-	329 442	3 876	325 566	280 649	44 917	1.2	85.2	13.6
CLARK	82 377	74 697	7 020	-	-	82 377	660	81 717	74 697	7 020	0.8	90.7	8.5

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
ILLINOIS--CON.													
NON-SMSA PORTION--CON.													
CLAY	67 714	60 995	5 466	-	-	67 714	1 253	66 461	60 995	5 466	1.9	90.1	8.1
COLES	272 094	238 587	30 061	-	-	272 094	3 446	268 648	238 587	30 061	1.3	87.7	11.0
CRANFORD	135 464	112 304	22 378	-	-	135 464	782	134 682	112 304	22 378	0.6	82.9	16.5
CUMBERLAND	53 496	49 195	3 468	-	-	53 496	833	52 663	49 195	3 468	1.6	92.0	6.5
DE KALB	444 425	411 421	30 364	-	-	444 425	2 640	441 785	411 421	30 364	0.6	92.6	6.8
DE WITT	242 073	203 609	36 594	-	-	242 073	1 870	240 203	203 609	36 594	0.8	84.1	15.1
DOUGLAS	197 115	166 627	28 322	-	-	197 115	2 166	194 949	166 627	28 322	1.1	84.5	14.4
EDGAR	185 257	170 707	12 568	-	-	185 257	1 982	183 275	170 707	12 568	1.1	92.1	6.8
EDWARDS	33 825	30 866	2 236	-	-	33 825	723	33 102	30 866	2 236	2.1	91.3	6.6
EFFINGHAM	168 106	151 607	14 290	-	-	168 106	2 209	165 897	151 607	14 290	1.3	90.2	8.5
FAYETTE	123 123	104 610	16 690	-	-	123 123	1 823	121 300	104 610	16 690	1.5	85.0	13.6
FORD	163 868	151 454	10 355	-	-	163 868	2 059	161 809	151 454	10 355	1.3	92.4	6.3
FRANKLIN	137 364	122 710	11 997	-	-	137 364	2 657	134 707	122 710	11 997	1.9	89.3	8.7
FULTON	332 208	256 910	73 447	-	-	332 208	1 851	330 357	256 910	73 447	0.6	77.3	22.1
GALLATIN	46 051	39 956	5 417	-	-	46 051	678	45 373	39 956	5 417	1.5	86.8	11.8
GREENE	100 345	95 347	4 224	-	-	100 345	774	99 571	95 347	4 224	0.8	95.0	4.2
GRUNDY	658 168	595 742	60 497	-	-	658 168	1 929	656 239	595 742	60 497	0.3	90.5	9.2
HAMILTON	46 024	41 187	3 874	-	-	46 024	963	45 061	41 187	3 874	2.1	89.5	8.4
HANCOCK	155 140	147 820	5 730	-	-	155 140	1 590	153 550	147 820	5 730	1.0	95.3	3.7
HAROLD	16 252	12 711	3 321	-	-	16 252	220	16 032	12 711	3 321	1.4	78.2	20.4
HENDERSON	71 250	66 931	3 209	-	-	71 250	1 110	70 140	66 931	3 209	1.6	93.9	4.5
IRROQUOIS	328 110	308 891	14 914	-	-	328 110	4 305	323 805	308 891	14 914	1.3	94.1	4.5
JACKSON	187 536	163 361	20 079	-	-	187 536	4 096	183 440	163 361	20 079	2.2	87.1	10.7
JASPER	138 442	109 807	28 280	-	-	138 442	355	138 087	109 807	28 280	0.3	79.3	20.4
JEFFERSON	169 946	145 718	19 862	-	-	169 946	4 366	165 580	145 718	19 862	2.6	85.7	11.7
JERSEY	78 466	72 350	5 773	-	-	78 466	343	78 123	72 350	5 773	0.4	92.2	7.4
JO DAVIES	133 747	122 454	9 937	-	-	133 747	1 356	132 391	122 454	9 937	1.0	91.6	7.4
JOHNSON	37 273	30 891	5 230	-	-	37 273	1 152	36 121	30 891	5 230	3.1	82.9	14.0
KENDALL	306 071	265 743	38 890	-	-	306 071	1 438	304 633	265 743	38 890	0.5	86.8	12.7
KNOX	385 648	352 238	28 875	-	-	385 648	4 535	381 113	352 238	28 875	1.2	91.3	7.5
LA SALLE	1 008 464	853 495	150 488	-	-	1 008 464	4 481	1 003 983	853 495	150 488	0.4	84.6	14.9
LAWRENCE	93 324	85 443	6 131	-	-	93 324	1 750	91 574	85 443	6 131	1.9	91.6	6.6
LEE	277 816	245 100	30 557	-	-	277 816	2 159	275 657	245 100	30 557	0.8	88.2	11.0
LIVINGSTON	402 805	364 780	33 496	-	-	402 805	4 529	398 276	364 780	33 496	1.1	90.6	8.3
LOGAN	277 621	256 304	18 506	-	-	277 621	2 811	274 810	256 304	18 506	1.0	92.3	6.7
MC DONOUGH	197 576	185 680	10 670	-	-	197 576	1 226	196 350	185 680	10 670	0.6	94.0	5.4
MACOUPIN	228 102	207 598	16 335	-	-	228 102	4 169	223 933	207 598	16 335	1.8	91.0	7.2
MARION	176 744	140 290	33 041	-	-	176 744	3 413	173 331	140 290	33 041	1.9	79.4	18.7
MARSHALL	129 036	118 913	9 046	-	-	129 036	1 077	127 959	118 913	9 046	0.8	92.2	7.0
MASON	177 110	141 722	33 596	-	-	177 110	1 792	175 318	141 722	33 596	1.0	80.0	19.0
MASSAC	100 477	82 089	17 379	-	-	100 477	1 009	99 468	82 089	17 379	1.0	81.7	17.3
MERCER	141 064	118 666	14 562	-	-	141 064	7 836	133 228	118 666	14 562	5.6	84.1	10.3
MONTGOMERY	219 859	201 437	15 324	-	-	219 859	3 098	216 761	201 437	15 324	1.4	91.6	7.0
MORGAN	256 443	214 887	39 511	-	-	256 443	2 045	254 398	214 887	39 511	0.8	83.8	15.4
MOULTRIE	129 999	123 429	5 339	-	-	129 999	1 231	128 768	123 429	5 339	0.9	94.9	4.1
OGLE	404 271	366 725	35 247	-	-	404 271	2 299	401 972	366 725	35 247	0.6	90.7	8.7
PERRY	128 153	99 630	26 565	-	-	128 153	1 958	126 195	99 630	26 565	1.5	77.7	20.7
PIATT	388 172	161 274	118 797	-	-	388 172	108 101	280 071	161 274	118 797	27.8	41.5	30.6
PIKE	128 319	118 935	7 782	-	-	128 319	1 602	126 717	118 935	7 782	1.2	92.7	6.1
POPE	14 511	13 730	591	-	-	14 511	190	14 321	13 730	591	1.3	94.6	4.1
PULASKI	21 428	18 295	2 144	-	-	21 428	989	20 439	18 295	2 144	4.6	85.4	10.0
PUTNAM	110 900	74 062	36 515	-	-	110 900	323	110 577	74 062	36 515	0.3	66.8	32.9
RANDOLPH	223 793	170 165	48 525	-	-	223 793	5 103	218 690	170 165	48 525	2.3	76.0	21.7
RICHLAND	87 806	77 469	8 711	-	-	87 806	1 626	86 180	77 469	8 711	1.9	88.2	9.9
SALINE	95 888	79 310	14 935	-	-	95 888	1 643	94 245	79 310	14 935	1.7	82.7	15.6
SCHUYLER	54 200	52 151	1 619	-	-	54 200	430	53 770	52 151	1 619	0.8	96.2	3.0
SCOTT	35 980	33 149	2 195	-	-	35 980	636	35 344	33 149	2 195	1.8	92.1	6.1
SHELBY	178 336	167 110	8 380	-	-	178 336	2 846	175 490	167 110	8 380	1.6	93.7	4.7
STARK	77 589	72 765	4 401	-	-	77 589	423	77 166	72 765	4 401	0.5	93.8	5.7
STEPHENSON	256 084	221 423	29 340	-	-	256 084	5 321	250 763	221 423	29 340	2.1	86.5	11.5
UNION	55 898	48 559	4 945	-	-	55 898	2 394	53 504	48 559	4 945	4.3	86.9	8.8
VERMILION	479 771	410 653	61 286	-	-	479 771	7 832	471 939	410 653	61 286	1.6	85.6	12.8
WABASH	69 548	58 735	9 215	-	-	69 548	1 598	67 950	58 735	9 215	2.3	84.5	13.2
WARREN	164 105	151 040	11 748	-	-	164 105	1 317	162 788	151 040	11 748	0.8	92.0	7.2
WASHINGTON	108 366	98 353	7 341	-	-	108 366	2 672	105 694	98 353	7 341	2.5	90.8	6.8
WAYNE	96 803	79 605	15 615	-	-	96 803	1 583	95 220	79 605	15 615	1.6	82.2	16.1
WHITE	83 091	74 605	5 890	-	-	83 091	2 596	80 495	74 605	5 890	3.1	89.8	7.1
WHITESIDE	351 674	300 399	49 173	-	-	351 674	2 102	349 572	300 399	49 173	0.6	85.4	14.0
WILLIAMSON	194 342	168 593	22 350	-	-	194 342	3 399	190 943	168 593	22 350	1.7	86.8	11.5

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)		Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
INDIANA													
TOTAL	17 003 707	10 644 330	4 701 870	879 437	1 339	16 122 931	1 657 507	14 465 424	9 764 893	4 700 531	10.3	60.6	29.2
SMSA PORTION	10 877 888	6 767 509	3 099 055	575 057	606	10 302 225	1 011 324	9 290 901	6 192 452	3 098 449	9.8	60.1	30.1
ANDERSON SMSA	364 166	249 571	93 572	24 297	19	339 850	21 023	318 827	225 274	93 553	6.2	66.3	27.5
MAOISON CO.	364 166	249 571	93 572	24 297	19	339 850	21 023	318 827	225 274	93 553	6.2	66.3	27.5
ANDERSON	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
EVANSVILLE, IND.-													
KY. SMSA	930 170	528 129	294 027	47 454	78	882 638	108 014	774 624	480 675	293 949	12.2	54.5	33.3
GIBSON CO.	139 455	70 640	23 619	5 072	12	134 371	45 196	89 175	65 568	23 607	33.6	48.8	17.6
POSEY CO.	117 694	63 693	42 731	4 046	23	113 625	11 270	102 355	59 647	42 708	9.9	52.5	37.6
VANDERBURGH CO. . . .	464 277	300 549	134 048	31 420	37	432 820	29 680	403 140	269 129	134 011	6.9	62.2	31.0
EVANSVILLE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WARRICK CO.	208 744	93 247	93 629	6 916	6	201 822	21 868	179 954	85 331	93 623	10.8	42.8	46.4
FORT WAYNE SMSA	1 300 614	840 967	363 906	62 676	41	1 237 897	95 741	1 142 156	778 291	363 865	7.7	62.9	29.4
ADAMS CO.	102 073	62 400	32 194	4 541	-	97 532	7 479	90 053	57 859	32 194	7.7	59.3	33.0
ALLEN CO.	1 009 657	658 725	277 679	48 668	26	960 963	73 253	887 710	610 057	277 653	7.6	63.5	28.9
FORT WAYNE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
DE KALB CO.	98 045	58 936	30 138	5 517	7	92 521	8 971	83 550	53 419	30 131	9.7	57.7	32.6
WELLS CO.	90 839	60 936	23 895	3 950	8	86 881	6 038	80 843	56 956	23 887	6.9	65.6	27.5
GARY-HAMMOND-EAST													
CHICAGO SMSA	2 149 600	1 091 476	860 129	108 251	6	2 041 343	197 995	1 843 348	983 225	860 123	9.7	48.2	42.1
LAKE CO.	1 642 901	817 475	684 226	89 047	3	1 553 851	141 200	1 412 651	728 228	684 223	9.1	46.9	44.0
GARY	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
HAMMOND	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PORTER CO.	506 699	274 001	175 903	19 204	3	487 492	56 795	430 697	254 797	175 900	11.7	52.3	36.1
INDIANAPOLIS SMSA	3 668 509	2 516 377	846 833	188 452	149	3 479 008	305 298	3 173 710	2 327 926	846 684	8.8	66.9	24.3
BOONE CO.	108 996	81 711	18 695	5 929	55	103 012	8 590	94 422	75 782	18 640	8.3	73.6	18.1
HAMILTON CO.	265 116	209 119	33 796	13 863	4	251 249	22 201	229 048	195 256	33 792	8.8	77.7	13.4
HANCOCK CO.	116 811	87 174	18 888	7 539	12	109 260	10 749	98 511	79 635	18 876	9.8	72.9	17.3
HENRICKS CO.	170 340	132 303	20 168	12 965	1	157 374	17 869	139 505	119 338	20 167	11.4	75.8	12.8
JOHNSON CO.	181 135	131 852	31 334	13 856	6	167 273	17 949	149 324	117 996	31 328	10.7	70.5	18.7
MARTIN CO.	2 593 672	1 714 169	681 105	118 925	52	2 474 695	198 398	2 276 297	1 595 244	681 053	8.0	64.5	27.5
INDIANAPOLIS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MORGAN CO.	108 581	78 035	14 318	8 261	11	100 309	16 228	84 081	69 774	14 307	16.2	69.6	14.3
SHELBY CO.	123 858	82 015	28 529	7 114	8	116 736	13 314	103 422	74 901	28 521	11.4	64.2	24.4
LAFAYETTE-NEST													
LAFAYETTE SMSA	375 891	240 878	110 671	16 701	6	359 184	24 342	334 842	224 177	110 665	6.8	62.4	30.8
TIPPECANOE CO.	375 891	240 878	110 671	16 701	6	359 184	24 342	334 842	224 177	110 665	6.8	62.4	30.8
MUNCIE SMSA	315 604	200 170	91 503	22 997	187	292 420	23 931	268 489	177 173	91 316	8.2	60.6	31.2
DELAWARE CO.	315 604	200 170	91 503	22 997	187	292 420	23 931	268 489	177 173	91 316	8.2	60.6	31.2
MUNCIE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SOUTH BEND SMSA	806 237	546 277	181 859	46 608	28	759 601	78 101	681 500	499 669	181 831	10.3	65.8	23.9
MARSHALL CO.	140 905	90 469	32 681	5 940	11	134 954	17 755	117 199	84 529	32 670	13.2	62.6	24.2
ST. JOSEPH CO.	665 332	455 808	149 178	40 668	17	624 647	60 346	564 301	415 140	149 161	9.7	66.5	23.9
SOUTH BEND	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TERRE HAUTE SMSA	493 213	247 199	153 255	27 162	71	465 980	92 759	373 221	220 037	153 184	19.9	47.2	32.9
CLAY CO.	61 104	35 252	18 975	3 950	28	57 126	6 877	50 249	31 302	18 947	12.0	54.8	33.2
SULLIVAN CO.	67 591	34 448	17 789	3 146	13	64 432	15 354	49 078	31 302	17 776	23.8	48.6	27.6
VERMILLION CO.	92 933	33 552	33 299	2 687	10	90 236	26 082	64 154	30 865	33 289	28.9	34.2	36.9
VIGO CO.	271 585	143 947	83 192	17 379	20	254 186	44 446	209 740	126 568	83 172	17.5	49.8	32.7
TERRE HAUTE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
LOUISVILLE, KY.-													
IND. SMSA	360 854	247 225	73 490	24 175	15	336 664	40 139	296 525	223 050	73 475	11.9	66.3	21.8
CLARK CO.	219 442	143 483	55 023	13 720	7	205 715	20 936	184 779	129 763	55 016	10.2	63.1	26.7
FLOYD CO.	141 412	103 742	18 467	10 455	8	130 949	19 203	111 746	93 287	18 459	14.7	71.2	14.1
CINCINNATI, OHIO-													
KY.-IND. SMSA	113 030	59 239	29 810	6 284	6	106 740	23 981	82 759	52 955	29 804	22.5	49.6	27.9
DEARBORN CO.	113 030	59 239	29 810	6 284	6	106 740	23 981	82 759	52 955	29 804	22.5	49.6	27.9
NON-SMSA PORTION	6 125 819	3 876 821	1 602 815	304 380	733	5 820 706	646 183	5 174 523	3 572 441	1 602 082	11.1	61.4	27.5
BARTHOLOMEW	243 664	142 595	83 981	12 090	2	231 572	17 088	214 484	130 505	83 979	7.4	56.4	36.3
BENTON	59 063	39 971	14 313	1 406	3	57 654	4 779	52 875	38 565	14 310	8.3	66.9	24.8
BLACKFORD	41 756	27 233	11 378	2 805	-	38 951	3 145	35 806	24 428	11 378	8.1	62.7	29.2
BROWN	26 758	21 200	1 961	1 773	1	24 984	3 597	21 387	19 427	1 960	14.4	77.8	7.8
CARROLL	75 433	50 892	19 767	3 040	12	72 381	4 774	67 607	47 852	19 755	6.6	66.1	27.3
CASS	139 828	88 790	36 032	6 819	6	133 003	15 006	117 997	81 971	36 026	11.3	61.6	27.1
CLINTON	104 383	71 955	25 712	4 946	4	99 433	6 716	92 717	67 009	25 708	6.8	67.4	25.9
CRAWFORD	18 305	10 323	2 904	1 411	7	16 887	5 078	11 809	8 912	2 897	30.1	52.8	17.2
OAVIESS	55 198	32 949	15 644	4 267	17	50 914	6 605	44 309	28 682	15 627	13.0	56.3	30.7
DECATUR	71 414	45 420	21 041	3 864	16	67 534	4 953	62 581	41 556	21 025	7.3	61.5	31.1
OSHOIS	108 459	68 927	28 895	5 448	2	103 009	10 637	92 372	63 479	28 893	10.3	61.6	28.0
ELKHART	509 815	315 722	137 331	20 336	4	489 475	36 762	452 713	295 386	157 327	7.5	60.3	32.1
FAYETTE	79 907	48 854	24 199	4 653	3	75 251	6 854	68 397	44 201	24 196	9.1	58.7	32.2
FOUNTAIN	53 021	36 236	11 954	2 854	7	50 160	4 831	45 329	33 382	11 947	9.6	66.6	23.8
FRANKLIN	36 271	25 535	6 725	2 240	2	34 029	4 011	30 018	23 295	6 723	11.8	68.5	19.8
FULTON	70 848	43 363	18 004	3 083	6	67 759	9 481	58 278	40 280	17 998	14.0	59.4	26.6
GRANT	232 767	150 640	67 716	13 055	13	219 699	14 411	205 288	137 585	67 703	6.6	62.6	30.8

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
INDIANA--CON.													
NON-SMSA PORTION--CON.													
GREENE	62 554	36 415	13 608	4 353	11	58 190	12 531	45 659	32 062	13 597	21.5	55.1	23.4
HARRISON	48 914	32 316	8 854	4 087	12	44 815	7 744	37 071	28 229	8 842	17.3	63.0	19.7
HENRY	143 036	97 616	35 719	9 384	88	133 564	9 701	123 863	88 232	35 631	7.3	66.1	26.7
HOWARD	323 830	197 296	106 203	15 307	15	308 508	20 331	288 177	181 989	106 188	6.6	59.0	34.4
HUNTINGTON	108 346	70 705	29 109	5 569	9	102 768	8 532	94 236	65 136	29 100	8.3	63.4	28.3
JACKSON	96 841	60 080	27 015	6 584	3	90 254	9 746	80 508	53 496	27 012	10.8	59.3	29.9
JASPER	110 316	58 205	25 549	2 984	13	107 319	26 562	80 757	55 221	25 536	24.8	51.5	23.8
JAY	70 512	44 150	18 733	3 658	36	66 818	7 629	59 189	40 492	18 697	11.4	60.6	28.0
JEFFERSON	93 656	60 065	20 431	5 008	40	88 608	13 160	75 448	55 057	20 391	14.9	62.1	23.0
JENNINGS	43 156	28 827	9 337	3 367	8	39 781	4 992	34 789	25 460	9 329	12.5	64.0	23.5
KNOX													
KOSCIUSKO	103 425	60 554	25 816	6 232	11	97 182	17 055	80 127	54 322	25 805	17.5	55.9	26.6
LAGRANGE	210 182	130 020	59 462	8 066	13	202 103	20 700	181 403	121 954	59 449	10.2	60.3	29.4
LA PORTE	90 841	57 378	23 149	2 565	26	88 250	10 314	77 936	54 813	23 123	11.7	62.1	26.2
LAWRENCE	358 181	215 188	87 401	17 331	13	340 837	55 592	285 245	197 857	87 388	16.3	58.1	25.6
MARTIN	94 568	57 482	24 978	6 582	9	87 977	12 108	75 869	50 900	24 969	13.8	57.9	28.4
MIAMI	23 293	14 949	4 568	1 801	4	21 488	3 776	17 712	13 148	4 564	17.6	61.2	21.2
MONROE	93 471	60 003	21 956	5 364	8	88 099	11 512	76 587	54 639	21 948	13.1	62.0	24.9
MONTGOMERY	221 888	163 025	38 889	11 864	7	210 017	19 974	190 043	151 161	38 882	9.5	72.0	18.5
NEWTON	136 646	87 118	41 410	5 680	18	130 948	8 118	122 830	81 438	41 392	6.2	62.2	31.6
PUTNAM	57 149	38 523	13 876	1 997	5	55 147	4 750	50 397	36 526	13 871	8.6	66.2	25.2
NOBLE													
OHIO	98 917	62 074	26 167	4 980	10	93 927	10 676	83 251	57 094	26 157	11.4	60.8	27.8
ORANGE	8 541	6 204	1 091	917	2	7 622	1 246	6 376	5 287	1 089	16.3	69.4	14.3
OWEN	43 643	28 377	9 868	2 788	3	40 852	5 398	35 454	25 589	9 865	13.2	62.6	24.1
PARKE	30 102	20 669	3 685	2 402	7	27 693	5 748	21 945	18 267	3 678	20.8	66.0	13.3
PERRY	41 630	26 911	8 177	2 509	2	39 119	6 542	32 577	24 402	8 175	16.7	62.4	20.9
PIKE	40 611	29 042	9 421	3 502	6	37 103	2 148	34 955	25 540	9 415	5.8	68.8	25.4
PULASKI	99 004	34 605	21 758	1 650	6	97 348	42 641	54 707	32 955	21 752	43.8	33.9	22.3
PUTNAM	59 923	36 006	15 933	1 825	38	58 060	7 984	50 076	34 181	15 895	13.8	58.9	27.4
RANDOLPH	80 280	51 878	18 952	4 184	1	76 095	9 450	66 645	47 694	18 951	12.4	62.7	24.9
RANDOLPH													
RIPLEY	92 944	58 639	26 916	4 185	28	88 731	7 389	81 342	54 454	26 888	8.3	61.4	30.3
RUSH	60 235	36 636	16 842	3 585	21	56 629	6 757	49 872	33 051	16 821	11.9	58.4	29.7
SCOTT	70 879	49 967	15 839	2 736	5	68 138	5 073	63 065	47 231	15 834	7.4	69.3	23.2
SPENCER	40 983	28 346	9 261	3 307	3	37 673	3 376	34 297	25 039	9 258	9.0	66.5	24.6
STARKE	57 481	35 446	13 811	2 916	2	54 563	8 224	46 339	32 530	13 809	15.1	59.6	25.3
STEUBEN	62 643	43 237	9 347	3 001	25	59 617	10 059	49 558	40 236	9 322	16.9	67.5	15.6
SWITZERLAND	85 000	59 963	17 911	3 196	8	81 796	7 126	74 670	56 767	17 903	8.7	69.4	21.9
TIPTON	18 865	11 727	2 356	1 105	1	17 759	4 782	12 977	10 622	2 355	26.9	59.8	13.3
UNION	64 474	44 729	15 411	2 860	6	61 608	4 334	57 274	41 869	15 405	7.0	68.0	25.0
UNION													
WABASH	20 341	13 312	4 402	833	6	19 502	2 627	16 875	12 479	4 396	13.5	64.0	22.5
WARREN	112 435	71 482	31 000	5 642	8	106 785	9 953	96 832	65 840	30 992	9.3	61.7	29.0
WASHINGTON	40 094	26 922	10 244	1 090	10	38 994	2 928	36 066	25 832	10 234	7.5	66.2	26.2
WAYNE	52 016	34 726	11 636	3 001	4	49 011	5 654	43 357	31 725	11 632	11.5	64.7	23.7
WHITE	233 325	152 291	66 821	12 375	20	220 930	14 213	206 717	139 916	66 801	6.4	63.3	30.2
WHITELY	107 536	70 891	25 633	4 066	13	103 457	11 012	92 445	66 825	25 620	10.6	64.6	24.8
TOTAL	86 222	52 221	26 713	3 852	44	82 326	7 288	75 038	48 369	26 669	8.9	58.8	32.4
IOWA													
TOTAL	58 629 203	51 038 034	2 745 899	(NA)	-	58 629 203	4 845 270	53 783 933	51 038 034	2 745 899	8.3	87.1	4.7
SMSA PORTION													
CEAR RAPIDS SMSA	17 963 990	15 437 335	816 425	(NA)	-	17 963 990	1 710 230	16 253 760	15 437 335	816 425	9.5	85.9	4.5
CEAR RAPIDS	2 839 933	2 394 064	134 719	(NA)	-	2 839 933	311 150	2 528 783	2 394 064	134 719	11.0	84.3	4.7
CEAR RAPIDS	2 839 933	2 394 064	134 719	(NA)	-	2 839 933	311 150	2 528 783	2 394 064	134 719	11.0	84.3	4.7
CEAR RAPIDS	(NA)	1 677 174	110 612	(NA)	-	(NA)	(NA)	1 787 786	1 677 174	110 612	-	-	-
OAKLAND													
ISLAND-MOLINE	2 774 596	2 425 849	132 411	(NA)	-	2 774 596	216 336	2 558 260	2 425 849	132 411	7.8	87.4	4.8
IOWA-ILL. SMSA*	2 774 596	2 425 849	132 411	(NA)	-	2 774 596	216 336	2 558 260	2 425 849	132 411	7.8	87.4	4.8
SCOTT CO.	(NA)	1 396 539	64 896	(NA)	-	(NA)	(NA)	1 461 435	1 396 539	64 896	-	-	-
OAKLAND	5 580 042	4 919 122	265 593	(NA)	-	5 580 042	395 327	5 184 715	4 919 122	265 593	7.1	88.2	4.8
POLK CO.	5 059 433	4 463 722	248 293	(NA)	-	5 059 433	347 418	4 712 015	4 463 722	248 293	6.9	88.2	4.9
OES MOINES	(NA)	2 566 790	187 397	(NA)	-	(NA)	(NA)	2 754 187	2 566 790	187 397	-	-	-
WARREN CO.	520 609	455 400	17 300	(NA)	-	520 609	47 909	472 700	455 400	17 300	9.2	87.5	3.3
OUBOUQUE SMSA	1 311 920	1 157 258	67 654	(NA)	-	1 311 920	87 008	1 224 912	1 157 258	67 654	6.6	88.2	5.2
OUBOUQUE CO.	1 311 920	1 157 258	67 654	(NA)	-	1 311 920	87 008	1 224 912	1 157 258	67 654	6.6	88.2	5.2
OUBOUQUE	(NA)	725 274	40 831	(NA)	-	(NA)	(NA)	766 105	725 274	40 831	-	-	-
SIoux CITY, IOWA													
NEBR. SMSA*	1 967 070	1 566 887	72 187	(NA)	-	1 967 070	327 996	1 639 074	1 566 887	72 187	16.7	79.7	3.7
WOODBURY CO.	1 967 070	1 566 887	72 187	(NA)	-	1 967 070	327 996	1 639 074	1 566 887	72 187	16.7	79.7	3.7
SIoux CITY	(NA)	1 084 269	52 772	(NA)	-	(NA)	(NA)	1 137 041	1 084 269	52 772	-	-	-
WATERLOO-CEAR													
FALLS SMSA	2 210 660	1 944 147	100 743	(NA)	-	2 210 660	165 770	2 044 890	1 944 147	100 743	7.5	87.9	4.6
BLACK HAWK CO.	2 210 660	1 944 147	100 743	(NA)	-	2 210 660	165 770	2 044 890	1 944 147	100 743	7.5	87.9	4.6
WATERLOO	(NA)	1 113 049	67 202	(NA)	-	(NA)	(NA)	1 180 251	1 113 049	67 202	-	-	-
OMAHA, NEBR.-IOWA													
SMSA*	1 279 769	1 030 008	43 118	(NA)	-	1 279 769	206 643	1 073 126	1 030 008	43 118	16.1	80.5	3.4
POTTAWATTAMIE CO	1 279 769	1 030 008	43 118	(NA)	-	1 279 769	206 643	1 073 126	1 030 008	43 118	16.1	80.5	3.4
COUNCIL BLUFFS	(NA)	505 595	19 613	(NA)	-	(NA)	(NA)	525 008	505 595	19 613	-	-	-

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
IOWA--CON.													
NON-SMSA PORTION . . .	40 665 213	35 600 699	1 929 474	(NA)	-	40 665 213	3 135 040	37 530 173	35 600 699	1 929 474	7.7	87.5	4.7
ADOIR	250 603	214 270	14 150	(NA)	-	250 603	22 183	228 420	214 270	14 150	8.9	85.5	5.6
ADAMS	154 797	127 943	7 178	(NA)	-	154 797	19 676	135 121	127 943	7 178	12.7	82.7	4.6
ALLAMAKEE	347 535	249 423	16 159	(NA)	-	347 535	81 953	265 582	249 423	16 159	23.6	71.8	4.6
APPANOOSE	222 791	190 697	12 424	(NA)	-	222 791	19 670	203 121	190 697	12 424	8.8	85.6	5.6
AUDUBON	231 891	202 444	12 985	(NA)	-	231 891	16 462	215 429	202 444	12 985	7.1	87.3	5.6
BENTON	537 021	476 701	29 689	(NA)	-	537 021	30 631	506 390	476 701	29 689	5.7	88.8	5.5
BOONE	559 482	478 106	20 516	(NA)	-	559 482	60 860	498 622	478 106	20 516	10.9	85.5	3.7
BREMER	461 574	414 504	21 037	(NA)	-	461 574	26 033	435 541	414 504	21 037	5.6	89.8	4.6
BUCHANAN	447 727	402 485	19 246	(NA)	-	447 727	25 996	421 731	402 485	19 246	5.8	89.9	4.3
BUENA VISTA	532 917	471 580	24 785	(NA)	-	532 917	36 552	496 365	471 580	24 785	6.9	88.5	4.7
BUTLER	424 763	377 042	18 378	(NA)	-	424 763	29 343	395 420	377 042	18 378	6.9	88.8	4.3
CALHOUN	435 040	392 612	18 227	(NA)	-	435 040	24 201	410 839	392 612	18 227	5.6	90.2	4.2
CARROLL	506 968	451 932	23 588	(NA)	-	506 968	31 448	475 520	451 932	23 588	6.2	89.1	4.7
CASS	384 309	333 464	18 792	(NA)	-	384 309	32 053	352 256	333 464	18 792	8.3	86.8	4.9
CEDAR	447 981	404 719	19 834	(NA)	-	447 981	23 428	424 553	404 719	19 834	5.2	90.3	4.4
CERRO GOROO	1 025 593	912 987	48 978	(NA)	-	1 025 593	63 628	961 965	912 987	48 978	6.2	89.0	4.8
CHEROKEE	444 368	394 039	21 029	(NA)	-	444 368	29 300	415 068	394 039	21 029	6.6	88.7	4.7
CHICKASAW	328 840	288 862	18 491	(NA)	-	328 840	21 487	307 353	288 862	18 491	6.5	87.8	5.6
CLARKE	170 047	145 350	6 686	(NA)	-	170 047	18 011	152 036	145 350	6 686	10.6	85.5	3.9
CLAY	564 001	494 055	29 447	(NA)	-	564 001	40 499	523 502	494 055	29 447	7.2	87.6	5.2
CLAYTON	391 414	337 135	18 046	(NA)	-	391 414	36 233	355 181	337 135	18 046	9.3	86.1	4.6
CLINTON	1 068 857	929 831	49 718	(NA)	-	1 068 857	89 308	979 549	929 831	49 718	8.4	87.0	4.7
CRAWFORD	442 631	392 988	22 945	(NA)	-	442 631	26 698	415 933	392 988	22 945	6.0	88.8	5.2
DALLAS	671 968	561 501	24 314	(NA)	-	671 968	86 153	585 815	561 501	24 314	12.8	83.6	3.6
DAVIS	170 681	150 574	8 055	(NA)	-	170 681	12 052	158 629	150 574	8 055	7.1	88.2	4.7
DECATUR	156 422	134 143	7 559	(NA)	-	156 422	14 720	141 702	134 143	7 559	9.4	85.8	4.8
DELAWARE	367 475	323 880	18 162	(NA)	-	367 475	25 433	342 042	323 880	18 162	6.9	88.1	4.9
DES MOINES	798 969	690 548	44 873	(NA)	-	798 969	63 548	735 421	690 548	44 873	8.0	86.4	5.6
DICKINSON	493 691	452 876	14 276	(NA)	-	493 691	26 539	467 152	452 876	14 276	5.4	91.7	2.9
EMMET	372 319	338 675	19 201	(NA)	-	372 319	14 443	357 876	338 675	19 201	3.9	91.0	5.2
FAYETTE	581 443	510 335	33 319	(NA)	-	581 443	37 789	543 654	510 335	33 319	6.5	87.8	5.7
FLOYD	444 846	384 012	26 252	(NA)	-	444 846	34 582	410 264	384 012	26 252	7.8	86.3	5.9
FRANKLIN	486 520	423 501	22 105	(NA)	-	486 520	40 914	445 606	423 501	22 105	8.4	87.0	4.5
FREMONT	308 363	273 065	11 421	(NA)	-	308 363	23 877	284 486	273 065	11 421	7.7	88.6	3.7
GREENE	416 831	378 254	18 148	(NA)	-	416 831	20 429	396 402	378 254	18 148	4.9	90.7	4.4
GRUNDY	446 455	398 532	24 652	(NA)	-	446 455	22 971	423 184	398 532	24 652	5.2	89.3	5.5
GUTHRIE	311 175	277 800	10 410	(NA)	-	311 175	22 265	288 210	277 800	10 410	7.4	89.3	3.3
HAMILTON	534 152	470 794	29 042	(NA)	-	534 152	34 316	499 836	470 794	29 042	6.4	88.1	5.4
HANCOCK	533 062	455 312	23 959	(NA)	-	533 062	53 791	479 271	455 312	23 959	10.1	85.4	4.5
HARDIN	543 822	475 315	26 792	(NA)	-	543 822	41 715	502 107	475 315	26 792	7.7	87.4	4.9
HARRISON	416 778	372 422	16 719	(NA)	-	416 778	27 637	389 141	372 422	16 719	6.6	89.4	4.0
HENRY	365 210	331 074	18 253	(NA)	-	365 210	15 883	349 327	331 074	18 253	4.3	90.7	5.0
HOWARD	205 199	180 938	13 405	(NA)	-	205 199	10 856	194 343	180 938	13 405	5.3	88.2	6.5
HUMBOLDT	410 752	341 786	20 694	(NA)	-	410 752	48 272	362 480	341 786	20 694	11.8	83.2	5.0
IOA	287 135	256 669	11 827	(NA)	-	287 135	18 639	268 496	256 669	11 827	6.5	89.4	4.1
IOWA	385 693	339 652	22 675	(NA)	-	385 693	23 366	362 327	339 652	22 675	6.1	88.1	5.9
JACKSON	337 081	300 189	13 627	(NA)	-	337 081	23 265	313 816	300 189	13 627	6.9	89.1	4.0
JASPER	733 237	642 596	46 084	(NA)	-	733 237	44 557	688 680	642 596	46 084	6.1	87.6	6.3
JEFFERSON	298 933	259 442	16 743	(NA)	-	298 933	22 748	276 185	259 442	16 743	7.6	86.8	5.6
JOHNSON	1 293 097	1 136 127	56 288	(NA)	-	1 293 097	100 682	1 192 415	1 136 127	56 288	7.8	87.9	4.4
JONES	379 248	329 116	17 833	(NA)	-	379 248	32 299	346 949	329 116	17 833	8.5	86.8	4.7
KEOKUK	319 274	281 356	14 972	(NA)	-	319 274	22 946	296 328	281 356	14 972	7.2	88.1	4.7
KOSSUTH	818 642	735 289	38 602	(NA)	-	818 642	44 751	773 891	735 289	38 602	5.5	89.8	4.7
LEE	850 742	742 069	38 517	(NA)	-	850 742	70 156	780 586	742 069	38 517	8.2	87.2	4.5
LOUISA	309 674	240 969	10 858	(NA)	-	309 674	57 847	251 827	240 969	10 858	18.7	77.8	3.5
LUCAS	180 637	152 216	15 732	(NA)	-	180 637	12 689	167 948	152 216	15 732	7.0	84.3	8.7
LYON	338 897	301 437	15 284	(NA)	-	338 897	22 176	316 721	301 437	15 284	6.5	88.9	4.5
MAISON	274 438	228 077	11 444	(NA)	-	274 438	34 917	239 521	228 077	11 444	12.7	83.1	4.2
MAHASKA	470 956	406 829	21 359	(NA)	-	470 956	42 768	428 188	406 829	21 359	9.1	86.4	4.5
MARION	507 780	456 411	21 340	(NA)	-	507 780	30 029	477 751	456 411	21 340	5.9	89.9	4.2
MARSHALL	879 375	739 347	44 760	(NA)	-	879 375	95 268	784 107	739 347	44 760	10.8	84.1	5.1
MILLS	318 520	254 108	12 444	(NA)	-	318 520	51 968	266 552	254 108	12 444	16.3	79.8	3.9
MITCHELL	307 675	273 450	15 700	(NA)	-	307 675	18 525	289 150	273 450	15 700	6.0	88.9	5.1
MONONA	347 843	302 358	13 054	(NA)	-	347 843	32 431	315 412	302 358	13 054	9.3	86.9	3.8
MONROE	149 929	119 782	6 169	(NA)	-	149 929	23 978	125 951	119 782	6 169	16.0	79.9	4.1
MONTGOMERY	298 405	254 008	14 240	(NA)	-	298 405	30 157	268 248	254 008	14 240	10.1	85.1	4.8
MUSCATINE	810 267	722 317	35 687	(NA)	-	810 267	52 263	758 004	722 317	35 687	6.5	89.1	4.4
O'BRIEN	489 644	444 431	18 986	(NA)	-	489 644	26 227	463 417	444 431	18 986	5.4	90.8	3.9
OSCEOLA	254 972	230 010	12 936	(NA)	-	254 972	12 026	242 946	230 010	12 936	4.7	90.2	5.1
PAGE	362 611	318 937	16 448	(NA)	-	362 611	27 226	335 385	318 937	16 448	7.5	88.0	4.5

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
IOWA--CON.													
NON-SMSA PORTION-- CON.													
PALO ALTO,	415 603	384 165	13 823	(NA)	-	415 603	17 615	397 988	384 165	13 823	4.2	92.4	3.3
PLYMOUTH,	610 564	531 472	26 853	(NA)	-	610 564	52 239	558 325	531 472	26 853	8.6	87.0	4.4
POCAHONTAS,	441 980	391 617	23 441	(NA)	-	441 980	26 922	415 058	391 617	23 441	6.1	88.6	5.3
POWESHIEK,	414 076	365 720	22 499	(NA)	-	414 076	25 857	388 219	365 720	22 499	6.2	88.3	5.4
RINGGOLO,	158 203	138 989	6 385	(NA)	-	158 203	12 829	145 374	138 989	6 385	8.1	87.9	4.0
SAC,	395 688	349 825	20 805	(NA)	-	395 688	25 058	370 630	349 825	20 805	6.3	88.4	5.3
SHELBY,	366 195	328 096	18 427	(NA)	-	366 195	19 672	346 523	328 096	18 427	5.4	89.6	5.0
SIOUX,	665 444	585 866	31 844	(NA)	-	665 444	47 734	617 710	585 866	31 844	7.2	88.0	4.8
STORY,	1 063 607	976 560	43 871	(NA)	-	1 063 607	43 176	1 020 431	976 560	43 871	4.1	91.8	4.1
TAMA,	511 992	461 764	22 927	(NA)	-	511 992	27 301	484 691	461 764	22 927	5.3	90.2	4.5
TAYLOR,	175 339	153 227	8 544	(NA)	-	175 339	13 568	161 771	153 227	8 544	7.7	87.4	4.9
UNION,	232 251	186 026	10 718	(NA)	-	232 251	35 507	196 744	186 026	10 718	15.3	80.1	4.6
VAN BUREN,	164 973	146 454	6 859	(NA)	-	164 973	11 660	153 313	146 454	6 859	7.1	88.8	4.2
WAPELLO,	541 030	428 765	28 252	(NA)	-	541 030	84 013	457 017	428 765	28 252	15.5	79.2	5.2
WASHINGTON,	466 363	412 067	23 624	(NA)	-	466 363	30 672	435 691	412 067	23 624	6.6	88.4	5.1
WAYNE,	181 890	154 746	7 975	(NA)	-	181 890	19 169	162 721	154 746	7 975	10.5	85.1	4.4
WEBSTER,	953 503	831 708	43 885	(NA)	-	953 503	77 910	875 593	831 708	43 885	8.2	87.2	4.6
WINNEBAGO,	339 628	310 244	18 904	(NA)	-	339 628	10 480	329 148	310 244	18 904	3.1	91.3	5.6
WINNEBIEK,	354 101	303 915	22 947	(NA)	-	354 101	27 239	326 862	303 915	22 947	7.7	85.8	6.5
WORTH,	265 249	224 743	11 069	(NA)	-	265 249	29 437	235 812	224 743	11 069	11.1	84.7	4.2
WRIGHT,	525 546	459 032	28 274	(NA)	-	525 546	38 240	487 306	459 032	28 274	7.3	87.3	5.4
KANSAS ^{1, 2, 3, 4}													
TOTAL,	9 978 956	4 784 383	3 590 549	(NA)	(NA)	9 978 956	1 604 024	8 374 932	4 784 383	3 590 549	16.1	47.9	36.0
SMSA PORTION,	3 166 697	1 903 638	925 492	(NA)	(NA)	3 166 697	337 567	2 829 130	1 903 638	925 492	10.7	60.1	29.2
TOPEKA SMSA,	551 707	325 306	149 280	(NA)	(NA)	551 707	77 121	474 586	325 306	149 280	14.0	59.0	27.1
JEFFERSON CO.,	43 470	23 761	12 518	(NA)	(NA)	43 470	7 191	36 279	23 761	12 518	16.5	54.7	28.8
OSAGE CO.,	51 026	29 031	12 630	(NA)	(NA)	51 026	9 365	41 661	29 031	12 630	18.4	56.9	24.8
SHAWNEE CO.,	457 211	272 514	124 132	(NA)	(NA)	457 211	60 565	396 646	272 514	124 132	13.2	59.6	27.1
TOPEKA,	322 096	200 665	87 834	(NA)	(NA)	322 096	33 597	288 499	200 665	87 834	10.4	62.3	27.3
WICHITA SMSA,	1 376 619	760 587	465 531	(NA)	(NA)	1 376 619	150 501	1 226 118	760 587	465 531	10.9	55.3	33.8
BUTLER CO.,	174 430	78 674	64 727	(NA)	(NA)	174 430	31 029	143 401	78 674	64 727	17.8	45.1	37.1
SEDGWICK CO.,	1 202 189	681 913	400 804	(NA)	(NA)	1 202 189	119 472	1 082 717	681 913	400 804	9.9	56.7	33.3
WICHITA,	863 429	513 898	279 877	(NA)	(NA)	863 429	69 654	793 775	513 898	279 877	8.1	59.5	32.4
KANSAS CITY, MO., -													
KANS. SMSA,	1 238 371	817 745	310 681	(NA)	(NA)	1 238 371	109 945	1 128 426	817 745	310 681	8.9	66.0	25.1
JOHNSON CO.,	847 419	587 651	184 697	(NA)	(NA)	847 419	75 071	772 348	587 651	184 697	8.9	69.3	21.8
OVERLAND PARK,	260 404	186 928	53 304	(NA)	(NA)	260 404	20 172	240 232	186 928	53 304	7.7	71.8	20.5
WYANDOTTE CO.,	390 952	230 094	125 984	(NA)	(NA)	390 952	34 874	356 078	230 094	125 984	8.9	58.9	32.2
KANSAS CITY,	367 308	216 449	119 556	(NA)	(NA)	367 308	31 303	336 005	216 449	119 556	8.5	58.9	32.5
NON-SMSA PORTION,	6 682 833	2 880 745	2 535 631	(NA)	(NA)	6 682 833	1 266 457	5 416 376	2 880 745	2 535 631	19.0	43.1	37.9
ALLEN,	56 532	26 766	19 558	(NA)	(NA)	56 532	10 208	46 324	26 766	19 558	18.1	47.3	34.6
ANDERSON,	41 417	19 903	10 924	(NA)	(NA)	41 417	10 590	30 827	19 903	10 924	25.6	48.1	26.4
ATCHISON,	48 016	27 006	14 402	(NA)	(NA)	48 016	6 608	41 408	27 006	14 402	13.8	56.2	30.0
BARBER,	54 822	18 643	27 781	(NA)	(NA)	54 822	8 398	46 424	18 643	27 781	15.3	34.0	50.7
BARTON,	170 911	64 673	82 506	(NA)	(NA)	170 911	23 732	147 179	64 673	82 506	13.9	37.8	48.3
BOURBON,	49 901	27 491	15 747	(NA)	(NA)	49 901	6 663	43 238	27 491	15 747	13.4	55.1	31.6
BROWN,	51 351	27 176	14 221	(NA)	(NA)	51 351	9 954	41 397	27 176	14 221	19.4	52.9	27.7
CHASE,	27 606	14 947	4 496	(NA)	(NA)	27 606	8 163	19 443	14 947	4 496	29.6	54.1	16.3
CHAUTAUQUA,	21 503	8 517	8 388	(NA)	(NA)	21 503	4 598	16 905	8 517	8 388	21.4	39.6	39.0
CHEROKEE,	64 811	32 622	17 155	(NA)	(NA)	64 811	15 034	49 777	32 622	17 155	23.2	50.3	26.5
CHEYENNE,	27 339	15 246	9 442	(NA)	(NA)	27 339	2 651	24 688	15 246	9 442	9.7	55.8	34.5
CLARK,	35 056	14 140	11 164	(NA)	(NA)	35 056	9 752	25 304	14 140	11 164	27.8	40.3	31.8
CLAY,	44 320	23 944	12 614	(NA)	(NA)	44 320	7 762	36 558	23 944	12 614	17.5	54.0	28.5
CLOUO,	56 396	29 808	14 654	(NA)	(NA)	56 396	11 934	44 462	29 808	14 654	21.2	52.9	26.0
COFFEY,	103 212	15 826	15 258	(NA)	(NA)	103 212	72 128	31 084	15 826	15 258	69.9	15.3	14.8
COMANCHE,	29 957	11 637	15 259	(NA)	(NA)	29 957	3 061	26 896	11 637	15 259	10.2	38.8	50.9
COWLEY,	132 952	62 306	53 414	(NA)	(NA)	132 952	17 232	115 720	62 306	53 414	13.0	46.9	40.2
CRAWFORD,	82 163	42 174	26 588	(NA)	(NA)	82 163	13 461	68 702	42 174	26 588	16.3	51.3	32.4
DECATUR,	30 380	15 864	12 217	(NA)	(NA)	30 380	2 299	28 081	15 864	12 217	7.6	52.2	40.2
DICKINSON,	77 919	42 370	21 425	(NA)	(NA)	77 919	14 124	63 795	42 370	21 425	18.1	54.4	27.5
DOONIPHAN,	30 872	14 964	12 579	(NA)	(NA)	30 872	3 329	27 543	14 964	12 579	10.8	48.5	40.7
DOUGLAS,	193 958	111 083	45 416	(NA)	(NA)	193 958	37 459	156 499	111 083	45 416	19.3	57.3	23.4
EDWARDS,	43 819	15 612	20 016	(NA)	(NA)	43 819	8 191	35 628	15 612	20 016	18.7	35.6	45.7
ELK,	21 365	11 750	5 898	(NA)	(NA)	21 365	3 717	17 648	11 750	5 898	17.4	55.0	27.6
ELLIS,	124 914	42 153	71 031	(NA)	(NA)	124 914	11 730	113 184	42 153	71 031	9.4	33.7	56.9
ELLSWORTH,	57 362	27 870	19 397	(NA)	(NA)	57 362	10 095	47 267	27 870	19 397	17.6	48.6	33.8
FINNEY,	169 986	69 985	74 341	(NA)	(NA)	169 986	25 660	144 326	69 985	74 341	15.1	41.2	43.7
FORD,	120 843	58 744	35 142	(NA)	(NA)	120 843	26 957	93 886	58 744	35 142	22.3	48.6	29.1
FRANKLIN,	66 786	34 100	19 637	(NA)	(NA)	66 786	13 049	53 737	34 100	19 637	19.5	51.1	29.4
GEARY,	57 523	35 625	13 405	(NA)	(NA)	57 523	8 493	49 030	35 625	13 405	14.8	61.9	23.3

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
KANSAS--CON.													
NON-SMSA PORTION-- CON.													
GOVE	37 047	16 414	17 041	(NA)	(NA)	37 047	3 592	33 455	16 414	17 041	9.7	44.3	46.0
GRAHAM	43 490	11 922	26 442	(NA)	(NA)	43 490	5 126	38 364	11 922	26 442	11.8	27.4	60.8
GRANT	157 065	25 393	109 424	(NA)	(NA)	157 065	22 248	134 817	25 393	109 424	14.2	16.2	69.7
GRAY	49 480	27 487	16 485	(NA)	(NA)	49 480	5 508	43 972	27 487	16 485	11.1	55.6	33.3
GREELEY	31 939	17 293	10 344	(NA)	(NA)	31 939	4 302	27 637	17 293	10 344	13.5	54.1	32.4
GREENWOOD	47 017	19 426	18 855	(NA)	(NA)	47 017	8 736	38 281	19 426	18 855	18.6	41.3	40.1
HAMILTON	35 372	14 678	16 162	(NA)	(NA)	35 372	4 532	30 840	14 678	16 162	12.8	41.5	45.7
HARPER	59 846	27 879	22 928	(NA)	(NA)	59 846	9 039	50 807	27 879	22 928	15.1	46.6	38.3
HARVEY	112 898	58 390	38 706	(NA)	(NA)	112 898	15 802	97 096	58 390	38 706	14.0	51.7	34.3
HASKELL	76 312	20 830	46 505	(NA)	(NA)	76 312	8 977	67 335	20 830	46 505	11.8	27.3	60.9
HOOGEAN	30 219	14 820	12 613	(NA)	(NA)	30 219	2 786	27 433	14 820	12 613	9.2	49.0	41.7
JACKSON	32 844	17 715	10 322	(NA)	(NA)	32 844	4 807	28 037	17 715	10 322	14.6	53.9	31.4
JEWELL	32 560	18 767	10 525	(NA)	(NA)	32 560	3 268	29 292	18 767	10 525	10.0	57.6	32.3
KEARNY	134 237	16 512	102 345	(NA)	(NA)	134 237	15 380	118 857	16 512	102 345	11.5	12.3	76.2
KINGMAN	87 590	27 654	48 537	(NA)	(NA)	87 590	11 399	76 191	27 654	48 537	13.0	31.6	55.4
KIOWA	55 722	16 011	23 822	(NA)	(NA)	55 722	15 889	39 833	16 011	23 822	28.5	28.7	42.8
LABETTE	71 878	35 755	19 872	(NA)	(NA)	71 878	16 251	55 627	35 755	19 872	22.6	49.7	27.6
LANE	30 609	13 868	14 508	(NA)	(NA)	30 609	2 233	28 376	13 868	14 508	7.3	45.3	47.4
LEAVENWORTH	105 528	60 532	29 947	(NA)	(NA)	105 528	15 049	90 479	60 532	29 947	14.3	57.4	28.4
LINCOLN	31 810	18 369	7 590	(NA)	(NA)	31 810	5 851	25 959	18 369	7 590	18.4	57.7	23.9
LINN	155 513	16 124	9 973	(NA)	(NA)	155 513	109 416	26 097	16 124	9 973	80.7	11.9	7.4
LOGAN	28 161	16 354	8 665	(NA)	(NA)	28 161	3 142	25 019	16 354	8 665	11.2	58.1	30.8
LYON	109 620	62 824	30 628	(NA)	(NA)	109 620	16 168	93 452	62 824	30 628	14.7	57.3	27.9
MCPHERSON	139 152	61 202	58 325	(NA)	(NA)	139 152	19 625	119 527	61 202	58 325	14.1	44.0	41.9
MARION	61 762	34 848	18 237	(NA)	(NA)	61 762	8 677	53 085	34 848	18 237	14.0	56.4	29.5
MARSHALL	55 708	31 192	15 728	(NA)	(NA)	55 708	8 788	46 920	31 192	15 728	15.8	56.0	28.2
MEADE	58 140	22 088	24 508	(NA)	(NA)	58 140	11 544	46 596	22 088	24 508	19.9	58.0	42.2
MIAMI	71 745	36 277	17 685	(NA)	(NA)	71 745	17 783	53 962	36 277	17 685	24.8	50.6	24.6
MITCHELL	40 175	24 501	12 514	(NA)	(NA)	40 175	3 160	37 015	24 501	12 514	7.9	61.0	31.1
MONTGOMERY	112 254	53 683	36 804	(NA)	(NA)	112 254	21 767	90 487	53 683	36 804	19.4	47.8	32.8
MORRIS	33 915	17 293	11 354	(NA)	(NA)	33 915	5 268	28 647	17 293	11 354	15.5	51.0	33.5
MORTON	84 682	12 627	56 627	(NA)	(NA)	84 682	15 428	69 254	12 627	56 627	18.2	14.9	66.9
NEMAH	48 349	26 969	15 235	(NA)	(NA)	48 349	6 145	42 204	26 969	15 235	12.7	55.8	31.5
NEOSHO	58 796	32 585	19 006	(NA)	(NA)	58 796	7 205	51 591	32 585	19 006	12.3	55.4	32.3
NESS	54 354	22 520	26 987	(NA)	(NA)	54 354	4 847	49 507	22 520	26 987	8.9	41.4	49.7
NORTON	29 924	15 307	11 330	(NA)	(NA)	29 924	3 887	26 037	15 307	11 330	11.0	51.2	37.9
OSBORNE	35 619	20 312	11 344	(NA)	(NA)	35 619	3 963	31 656	20 312	11 344	11.1	57.0	31.8
OTTAWA	41 637	23 568	8 426	(NA)	(NA)	41 637	9 643	31 994	23 568	8 426	23.2	56.6	20.2
PAWNEE	52 345	26 334	18 450	(NA)	(NA)	52 345	7 561	44 784	26 334	18 450	14.4	50.3	35.2
PHILLIPS	50 041	20 457	24 990	(NA)	(NA)	50 041	4 594	45 447	20 457	24 990	9.2	40.9	49.9
POTTAWATOMIE	172 075	28 403	14 478	(NA)	(NA)	172 075	129 194	42 881	28 403	14 478	75.1	16.5	8.4
PRATT	69 141	31 395	26 151	(NA)	(NA)	69 141	11 595	57 546	31 395	26 151	16.8	45.4	37.8
RAWLINS	30 207	16 074	10 913	(NA)	(NA)	30 207	3 220	26 987	16 074	10 913	10.7	53.2	36.1
RENO	244 063	128 587	72 498	(NA)	(NA)	244 063	42 978	201 085	128 587	72 498	17.6	52.7	29.7
REPUBLIC	42 847	26 080	11 917	(NA)	(NA)	42 847	4 850	37 997	26 080	11 917	11.3	60.9	27.8
RICE	87 532	34 421	28 127	(NA)	(NA)	87 532	24 984	62 548	34 421	28 127	28.5	39.3	32.1
RILEY	113 059	75 724	27 295	(NA)	(NA)	113 059	10 040	103 019	75 724	27 295	8.9	67.0	24.1
ROOKS	55 615	15 894	34 088	(NA)	(NA)	55 615	5 633	49 982	15 894	34 088	10.1	28.6	61.3
RUSH	36 246	20 594	11 268	(NA)	(NA)	36 246	4 384	31 862	20 594	11 268	12.1	56.8	31.1
RUSSELL	75 038	19 029	49 281	(NA)	(NA)	75 038	6 728	68 310	19 029	49 281	9.0	25.4	65.7
SALINE	155 691	85 163	53 117	(NA)	(NA)	155 691	17 411	138 280	85 163	53 117	11.2	54.7	34.1
SCOTT	41 876	19 241	15 981	(NA)	(NA)	41 876	6 654	35 222	19 241	15 981	15.9	45.9	38.2
SEWARD	109 579	38 156	49 109	(NA)	(NA)	109 579	22 314	87 265	38 156	49 109	20.4	34.8	44.8
SHERIDAN	28 128	13 176	11 996	(NA)	(NA)	28 128	2 956	25 172	13 176	11 996	10.5	46.8	42.6
SHERMAN	44 569	27 425	13 456	(NA)	(NA)	44 569	3 688	40 881	27 425	13 456	8.3	61.5	30.2
SMITH	32 526	19 791	10 023	(NA)	(NA)	32 526	2 712	29 814	19 791	10 023	8.3	60.8	30.8
STAFFORD	62 296	18 919	32 618	(NA)	(NA)	62 296	10 759	51 537	18 919	32 618	17.3	30.4	52.4
STANTON	58 957	17 187	38 232	(NA)	(NA)	58 957	3 638	55 319	17 187	38 232	6.0	29.2	64.8
STEVENS	168 085	21 696	127 292	(NA)	(NA)	168 085	19 097	148 988	21 696	127 292	11.4	12.9	75.7
SUMNER	96 782	48 800	34 597	(NA)	(NA)	96 782	13 385	83 397	48 800	34 597	13.8	50.4	35.7
THOMAS	56 117	29 544	19 968	(NA)	(NA)	56 117	6 605	49 512	29 544	19 968	11.8	52.6	35.6
TREGO	32 227	12 046	16 379	(NA)	(NA)	32 227	3 802	28 425	12 046	16 379	11.8	37.4	50.8
WABAUNSEE	30 441	18 168	8 392	(NA)	(NA)	30 441	3 881	26 560	18 168	8 392	12.7	59.7	27.6
WALLACE	22 335	13 167	6 383	(NA)	(NA)	22 335	2 785	19 550	13 167	6 383	12.5	59.0	28.6
WASHINGTON	53 152	25 846	14 276	(NA)	(NA)	53 152	13 030	40 122	25 846	14 276	24.5	48.6	26.9
WICHITA	34 316	20 855	10 809	(NA)	(NA)	34 316	2 652	31 664	20 855	10 809	7.7	60.8	31.5
WILSON	44 597	23 107	13 463	(NA)	(NA)	44 597	8 027	36 570	23 107	13 463	18.0	51.8	30.2
WOODSON	25 989	12 532	9 660	(NA)	(NA)	25 989	3 797	22 192	12 532	9 660	14.6	48.2	37.2

See Footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
KENTUCKY													
TOTAL	47 554 162	33 933 220	9 084 356	1 808 038	-	45 746 124	4 536 586	41 209 538	32 125 182	9 084 356	9.9	70.2	19.9
SMSA PORTION	24 622 075	18 382 821	4 255 790	691 473	-	23 930 602	1 983 464	21 947 138	17 691 348	4 255 790	8.3	73.9	17.8
EVANSVILLE, INO.-													
KY. SMSA*	726 634	566 153	117 170	19 632	-	707 002	43 311	663 691	546 521	117 170	6.1	77.3	16.6
HENDERSON CO.	726 634	566 153	117 170	19 632	-	707 002	43 311	663 691	546 521	117 170	6.1	77.3	16.6
LEXINGTON-													
FAYETTE SMSA	5 986 876	4 747 406	823 493	117 967	-	5 868 909	415 977	5 452 932	4 629 439	823 493	7.1	78.9	14.0
BOURBON CO.	307 803	251 558	41 166	10 762	-	297 041	15 079	281 962	240 796	41 166	5.1	81.1	13.9
CLARK CO.	385 748	277 303	58 670	11 307	-	374 441	49 775	324 666	265 996	58 670	13.3	71.0	15.7
FAYETTE CO.	4 244 541	3 424 402	604 803	68 964	-	4 175 577	215 336	3 960 241	3 355 438	604 803	5.2	80.4	14.5
JESSAMINE CO.	353 626	267 720	50 238	9 211	-	344 415	35 668	308 747	258 509	50 238	10.4	75.1	14.6
SCOTT CO.	264 312	204 286	33 008	9 834	-	254 478	27 018	227 460	194 452	33 008	10.6	76.4	13.0
WOODFORD	430 846	322 137	35 608	7 889	-	422 957	73 101	349 856	314 248	35 608	17.3	74.3	8.4
LOUISVILLE, KY.-													
IND. SMSA*	11 394 601	8 253 370	2 178 640	326 104	-	11 068 497	962 591	10 105 906	7 927 266	2 178 640	8.7	71.6	19.7
BULLITT CO.	551 125	393 493	56 847	10 920	-	540 205	100 785	439 420	382 573	56 847	18.7	70.8	10.5
JEFFERSON CO.	10 377 714	7 475 006	2 071 364	308 296	-	10 069 418	831 344	9 238 074	7 166 710	2 071 364	8.3	71.2	20.6
LOUISVILLE	3 956 055	2 673 881	902 737	179 387	-	3 776 668	379 437	3 397 231	2 494 494	902 737	10.0	66.1	23.9
OLAHAM CO.	465 762	384 871	50 429	6 888	-	458 874	30 462	428 412	377 983	50 429	6.6	82.4	11.0
OWENSBORO SMSA	1 301 295	924 434	232 251	41 591	-	1 259 704	144 610	1 115 094	882 843	232 251	11.5	70.1	18.4
OWIENS CO.	1 301 295	924 434	232 251	41 591	-	1 259 704	144 610	1 115 094	882 843	232 251	11.5	70.1	18.4
OWENSBORO	473 941	328 889	101 946	25 527	-	448 414	43 106	405 308	303 362	101 946	9.6	67.7	22.7
CINCINNATI, OHIO-													
KY.-IND. SMSA*	3 309 620	2 567 023	487 953	119 770	-	3 189 850	254 644	2 935 206	2 447 253	487 953	8.0	76.7	15.3
BOONE CO.	851 422	563 308	200 562	13 174	-	838 248	87 552	750 696	550 134	200 562	10.4	65.6	23.9
CAMPBELL CO.	840 867	691 769	86 813	43 116	-	797 751	62 285	735 466	648 653	86 813	7.8	81.3	10.9
KENTON CO.	1 617 331	1 311 946	200 578	63 480	-	1 553 851	104 807	1 449 044	1 248 466	200 578	6.7	80.3	12.9
CLARKSVILLE-													
HOPKINSVILLE	619 919	451 236	131 341	19 109	-	600 810	37 342	563 468	432 127	131 341	6.2	71.9	21.9
TENN.-KY. SMSA*	619 919	451 236	131 341	19 109	-	600 810	37 342	563 468	432 127	131 341	6.2	71.9	21.9
CHRISTIAN CO.													
HUNTINGTON-													
ASHLAND, W. VA.-													
KY.-OHIO SMSA*	1 283 130	873 199	284 942	47 300	-	1 235 830	124 989	1 110 841	825 899	284 942	10.1	66.8	23.1
BOYO CO.	802 190	535 917	196 427	31 129	-	771 061	69 846	701 215	504 788	196 427	9.1	65.5	25.5
GREENUP CO.	480 940	337 282	88 515	16 171	-	464 769	55 143	409 626	321 111	88 515	11.9	69.1	19.0
NON-SMSA PORTION	22 932 087	15 550 399	4 828 566	1 116 565	-	21 815 522	2 553 122	19 262 400	14 433 834	4 828 566	11.7	66.2	22.1
ADAIR	160 066	114 844	22 332	12 848	-	147 218	22 890	124 328	101 996	22 332	15.5	69.3	15.2
ALLEN	154 766	111 106	29 478	10 991	-	143 775	14 182	129 593	100 115	29 478	9.9	69.6	20.5
ANDERSON	227 408	150 599	40 077	8 558	-	218 850	36 732	182 118	142 041	40 077	16.8	64.9	18.3
BALLAR	110 022	73 231	21 140	7 987	-	102 035	15 651	86 384	65 244	21 140	15.3	63.9	20.7
BARRON	412 565	303 430	74 896	20 368	-	392 197	34 239	357 958	283 062	74 896	8.7	72.2	19.1
BATH	115 687	77 134	13 927	6 626	-	109 061	24 626	84 435	70 508	13 927	22.6	64.7	12.8
BELL	348 934	186 431	131 410	15 921	-	333 013	31 093	301 920	170 510	131 410	9.3	51.2	39.5
BOYLE	386 356	287 103	64 366	14 723	-	371 633	34 887	336 746	272 380	64 366	9.4	73.3	17.3
BRACKEN	90 270	61 864	12 997	5 773	-	84 497	15 409	69 088	56 091	12 997	18.2	66.4	15.4
BREATHITT	139 947	59 221	66 989	8 975	-	130 972	13 737	117 235	50 246	66 989	10.5	38.4	51.1
BRECKINRIDGE	218 612	157 695	32 122	9 988	-	208 624	28 795	179 829	147 707	32 122	13.8	70.8	15.4
BUTLER	110 285	74 248	27 351	6 590	-	135 695	8 686	95 009	67 658	27 351	8.4	65.2	26.4
CALLOWELL	183 056	120 355	45 308	12 169	-	170 887	17 393	153 494	108 186	45 308	10.2	63.3	26.5
CALLOWAY	418 696	320 253	74 362	21 156	-	397 540	24 081	373 459	299 097	74 362	6.1	75.2	18.7
CARLISLE	75 797	55 622	11 398	5 598	-	70 199	8 777	61 422	50 024	11 398	12.5	71.3	16.2
CARROLL	168 664	88 365	21 799	5 991	-	162 673	58 500	104 173	82 374	21 799	36.0	50.6	13.4
CARTER	216 340	146 300	42 363	13 872	-	202 468	27 677	174 791	132 428	42 363	13.7	65.4	20.9
CASEY	155 785	107 007	22 551	11 559	-	144 226	26 227	117 999	95 448	22 551	18.2	66.2	15.6
CLAY	109 353	57 626	36 116	6 094	-	103 259	15 611	87 648	51 532	36 116	15.1	49.9	35.0
CLINTON	73 373	56 127	13 445	7 960	-	65 413	3 801	61 612	48 167	13 445	5.8	73.6	20.6
CRITTENDEN	108 696	79 885	21 346	7 770	-	100 926	7 465	93 461	72 115	21 346	7.4	71.5	21.2
CUMBERLAND	62 070	46 636	11 383	5 677	-	56 393	4 051	52 342	40 959	11 383	7.2	72.6	20.2
EDMONSON	73 701	51 921	14 958	4 947	-	68 754	6 822	61 932	46 974	14 958	9.9	68.3	21.8
ELLIOTT	42 508	25 974	11 399	4 498	-	38 010	5 135	32 875	21 476	11 399	13.5	56.5	30.0
ESTILL	113 741	75 815	24 851	8 616	-	105 125	13 075	92 050	67 199	24 851	12.4	63.9	23.6
FLEMING	175 900	136 518	26 366	8 922	-	166 978	13 016	153 962	127 596	26 366	7.8	76.4	15.8
FLOYD	313 299	139 104	113 967	12 385	-	300 914	60 228	240 686	126 719	113 967	20.0	42.1	37.9
FRANKLIN	699 833	509 183	78 773	20 065	-	679 768	111 877	567 891	489 118	78 773	16.5	72.0	11.6
FULTON	109 931	80 147	21 627	8 060	-	101 871	8 157	93 714	72 087	21 627	8.0	70.8	21.2
GALLATIN	69 887	49 224	11 981	2 789	-	67 098	8 682	58 416	46 435	11 981	12.9	69.2	17.9
GARRARD	161 092	123 801	17 575	8 270	-	152 822	19 716	133 106	115 531	17 575	12.9	75.6	11.5
GRANT	182 144	115 046	25 948	8 130	-	174 014	41 150	132 864	106 916	25 948	23.6	61.4	14.9
GRAVES	448 255	343 245	74 701	27 532	-	420 723	30 309	390 414	315 713	74 701	7.2	75.0	

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)		Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)			
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
KENTUCKY--CON. NON-SMSA PORTION-- CON.													
JACKSON,	62 497	42 692	12 394	5 615	-	56 882	7 411	49 471	37 077	12 394	13.0	65.2	21.8
JOHNSON,	251 217	151 877	65 551	13 817	-	237 400	33 789	203 611	138 060	65 551	14.2	58.2	27.6
KNOTT,	115 936	54 418	42 345	9 744	-	106 192	19 173	87 019	44 674	42 345	18.1	42.1	39.9
KNOX,	188 378	124 727	44 421	11 243	-	177 135	19 230	157 905	113 484	44 421	10.9	64.1	25.1
LARUE,	149 665	116 091	21 485	8 531	-	141 134	12 089	129 045	107 560	21 485	8.6	76.2	15.2
LAUREL,	393 563	270 129	93 949	17 414	-	376 149	29 485	346 664	252 715	93 949	7.8	67.2	25.0
LAWRENCE,	149 825	73 971	30 125	7 633	-	142 192	45 729	96 463	66 338	30 125	32.2	46.7	21.2
LEE,	64 969	37 369	15 700	5 894	-	59 075	11 900	47 175	31 475	15 700	20.1	53.3	26.6
LESLIE,	103 917	43 897	45 782	4 615	-	99 302	14 238	85 064	39 282	45 782	14.3	39.6	46.1
LETCHER,	197 426	96 870	76 082	16 786	-	180 640	24 474	156 166	80 084	76 082	13.5	44.3	42.1
LEWIS,	129 175	85 352	17 043	7 811	-	121 364	26 780	94 584	77 541	17 043	22.1	63.9	14.0
LINCOLN,	211 359	142 652	25 890	11 667	-	199 692	42 817	156 875	130 985	25 890	21.4	65.6	13.0
LIVINGSTON,	130 502	88 590	30 366	6 297	-	124 205	11 546	112 659	82 293	30 366	9.3	66.3	24.4
LOGAN,	297 009	237 354	44 667	17 852	-	279 157	14 988	264 169	219 502	44 667	5.4	78.6	16.0
LYON,	101 930	77 711	12 558	4 089	-	97 841	11 661	86 180	73 622	12 558	11.9	75.2	12.8
MCCRACKEN,	815 466	564 528	184 451	33 182	-	782 284	66 487	715 797	531 346	184 451	8.5	67.9	23.6
MCCREARY,	76 816	40 618	19 338	6 717	-	70 099	16 860	53 239	33 901	19 338	24.1	48.4	27.6
MCLEAN,	167 423	127 464	24 941	7 690	-	159 733	15 018	144 715	119 774	24 941	9.4	75.0	15.6
MADISON,	585 306	453 235	84 405	21 354	-	563 952	47 666	516 286	431 881	84 405	8.5	76.6	15.0
MAGOFFIN,	81 963	44 892	29 410	6 216	-	75 747	7 661	68 086	38 676	29 410	10.1	51.1	38.8
MARION,	224 050	179 339	25 845	10 047	-	214 003	18 866	195 137	169 292	25 845	8.8	79.1	12.1
MARSHALL,	401 730	302 325	73 250	19 075	-	382 655	26 155	356 500	283 250	73 250	6.8	74.0	19.1
MARTIN,	171 204	54 259	95 739	3 003	-	168 201	21 206	146 995	51 256	95 739	12.6	30.5	56.9
MASON,	290 909	208 839	46 159	10 890	-	280 019	35 911	244 108	197 949	46 159	12.8	70.7	16.5
MEADE,	177 300	122 524	35 791	6 678	-	170 622	18 985	151 637	115 846	35 791	11.1	67.9	21.0
MENIFEE,	41 808	30 691	6 136	2 714	-	39 094	4 981	34 113	27 977	6 136	12.7	71.6	15.7
MERCER,	271 030	200 537	34 069	12 483	-	258 547	36 424	222 123	188 054	34 069	14.1	72.7	13.2
METCALFE,	96 822	66 061	9 866	6 746	-	90 076	20 895	69 181	59 315	9 866	23.2	65.8	11.0
MONROE,	116 161	76 779	20 871	9 378	-	106 783	18 511	88 272	67 401	20 871	17.3	63.1	19.5
MONTGOMERY,	249 864	192 820	34 100	9 162	-	240 702	22 944	217 758	183 658	34 100	9.5	76.3	14.2
MORGAN,	106 117	72 406	25 532	6 607	-	99 510	8 179	91 331	65 799	25 532	8.2	66.1	25.7
MUHLBERG,	526 532	298 670	176 046	20 411	-	506 121	51 816	454 305	278 259	176 046	10.2	55.0	34.8
NELSON,	440 930	260 027	49 370	12 430	-	428 500	131 533	296 967	247 597	49 370	30.7	57.8	11.5
NICHOLAS,	89 277	69 849	12 543	4 958	-	84 319	6 885	77 434	64 891	12 543	8.2	77.0	14.9
OHIO,	292 929	189 465	80 935	14 181	-	278 748	22 529	256 219	175 284	80 935	8.1	62.9	29.0
OWEN,	121 072	96 863	11 853	6 821	-	114 251	12 356	101 895	90 042	11 853	10.8	78.8	10.4
OWSLEY,	27 128	17 799	5 607	2 898	-	24 230	3 722	20 508	14 901	5 607	15.4	61.5	23.1
PENDLETON,	132 944	100 646	16 252	7 472	-	125 472	16 046	109 426	93 174	16 252	12.8	74.3	13.0
PERRY,	290 788	128 851	127 480	14 060	-	276 728	34 457	242 271	114 791	127 480	12.5	41.5	46.1
PIKE,	810 348	384 621	329 625	24 847	-	785 501	96 102	689 399	359 774	329 625	12.2	45.8	42.0
POWELL,	93 981	56 094	16 215	4 911	-	89 070	21 672	67 398	51 183	16 215	24.3	57.5	18.2
PULASKI,	650 764	479 234	114 405	27 574	-	623 190	57 125	566 065	451 660	114 405	9.2	72.5	18.4
ROBERTSON,	27 095	19 434	3 214	1 993	-	25 102	4 447	20 655	17 441	3 214	17.7	69.5	12.8
ROCKCASTLE,	106 287	71 982	21 238	8 253	-	98 034	13 067	84 967	63 729	21 238	13.3	65.0	21.7
ROWAN,	192 640	123 445	36 358	8 226	-	184 414	32 837	151 577	115 219	36 358	17.8	62.5	19.7
RUSSELL,	136 225	104 380	24 435	10 662	-	125 563	7 410	118 153	93 718	24 435	5.9	74.6	19.5
SHELBY,	340 215	267 153	44 901	12 633	-	327 582	28 161	299 421	254 520	44 901	8.6	77.7	13.7
SIMPSON,	223 633	173 933	37 332	9 513	-	214 120	12 368	201 752	164 420	37 332	5.8	76.8	17.4
SPENCER,	86 115	71 982	10 672	3 209	-	82 906	3 461	79 445	68 773	10 672	4.2	83.0	12.9
TAYLOR,	239 677	182 702	32 643	12 655	-	227 022	24 332	202 690	170 047	32 643	10.7	74.9	14.4
TODD,	118 767	85 133	19 306	7 507	-	111 260	14 328	96 932	77 626	19 306	12.9	69.8	17.4
TRIGG,	139 742	105 924	23 450	7 138	-	132 604	10 368	122 236	98 786	23 450	7.8	74.5	17.7
TRIMBLE,	91 304	64 816	11 275	3 655	-	87 649	15 213	72 436	61 161	11 275	17.4	69.8	12.9
UNION,	252 668	165 084	75 450	8 284	-	244 384	12 134	232 250	156 800	75 450	5.0	64.2	30.9
WARREN,	861 601	640 970	167 389	33 405	-	828 196	53 242	774 954	607 565	167 389	6.4	73.4	20.2
WASHINGTON,	164 514	135 542	20 526	7 184	-	157 330	8 446	148 884	128 358	20 526	5.4	81.6	13.0
WAYNE,	120 235	92 457	20 747	8 084	-	112 151	7 031	105 120	84 373	20 747	6.3	75.2	18.5
WEBSTER,	219 052	129 095	55 337	11 666	-	207 386	34 620	172 766	117 429	55 337	16.7	56.6	26.7
WHITLEY,	306 479	198 255	80 311	19 901	-	286 578	27 913	258 665	178 354	80 311	9.7	62.2	28.0
WOLFE,	33 010	20 427	8 557	3 222	-	29 788	4 026	25 762	17 205	8 557	13.5	57.8	28.7

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions ¹			Tax-exempt portion of locally assessed value ²		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
LOUISIANA ³														
TOTAL	8 110 117	4 539 279	2 144 439	2 078 794	-	6 031 323	1 426 399	4 604 924	2 460 485	2 144 439	23.6	40.8	35.6	
SMSA PORTION	5 037 551	3 210 254	1 133 942	1 402 564	-	3 634 987	693 355	2 941 632	1 807 690	1 133 942	19.1	49.7	31.2	
ALEXANDRIA SMSA	194 728	112 428	33 784	61 290	-	133 438	48 516	84 922	51 138	33 784	36.4	38.3	25.3	
GRANT PARISH	18 805	9 030	1 223	6 532	-	12 273	8 552	3 721	2 498	1 223	69.7	20.4	10.0	
RAPIDES PARISH	175 923	103 398	32 561	54 758	-	121 165	39 964	81 201	48 640	32 561	33.0	40.1	26.9	
BATON ROUGE SMSA	1 095 110	623 294	305 405	281 303	-	813 807	166 411	647 396	341 991	305 405	20.4	42.0	37.5	
ASCENSION PARISH	123 623	46 105	59 554	21 513	-	102 110	17 964	84 146	24 592	59 554	17.6	24.1	58.3	
EAST BATON ROUGE PARISH ⁴	885 746	524 065	233 401	227 478	-	658 268	128 280	529 988	296 587	233 401	19.5	45.1	35.5	
LIVINGSTON PARISH	48 179	32 819	3 440	23 284	-	24 895	11 920	12 975	9 535	3 440	47.9	38.3	13.8	
WEST BATON ROUGE PARISH	37 562	20 305	9 010	9 028	-	28 534	8 247	20 287	11 277	9 010	28.9	39.5	31.6	
LAFAYETTE SMSA	262 098	186 753	48 039	82 650	-	179 448	27 306	152 142	104 103	48 039	15.2	58.0	26.8	
LAFAYETTE PARISH	262 098	186 753	48 039	82 650	-	179 448	27 306	152 142	104 103	48 039	15.2	58.0	26.8	
LAFAYETTE	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	
LAKE CHARLES SMSA	405 732	171 766	174 992	87 166	-	318 566	58 974	259 592	84 600	174 992	18.5	26.6	54.9	
CALCASIEU PARISH	405 732	171 766	174 992	87 166	-	318 566	58 974	259 592	84 600	174 992	18.5	26.6	54.9	
LAKE CHARLES	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	
MONROE SMSA	247 451	133 615	69 466	67 560	-	179 891	44 370	135 521	66 055	69 466	24.7	36.7	38.6	
QUACHITA PARISH	247 451	133 615	69 466	67 560	-	179 891	44 370	135 521	66 055	69 466	24.7	36.7	38.6	
MONROE	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	
NEW ORLEANS SMSA	2 144 548	1 564 865	341 092	624 698	-	1 519 850	238 591	1 281 259	940 167	341 092	15.7	61.9	22.4	
JEFFERSON PARISH	866 451	644 328	147 335	266 347	-	600 104	74 788	525 316	377 981	147 335	12.5	63.0	24.6	
ORLEANS PARISH	1 019 189	742 699	151 593	254 929	-	764 260	124 897	639 363	487 770	151 593	16.3	63.8	19.8	
ST. BERNARD PARISH	115 127	65 122	32 076	39 879	-	75 248	17 929	57 319	25 243	32 076	23.8	33.5	42.6	
ST. TAMMANY PARISH	143 781	112 716	10 088	63 543	-	80 238	20 977	59 261	49 173	10 088	26.1	61.3	12.6	
SHREVEPORT SMSA	687 884	417 533	161 164	197 897	-	489 987	109 187	380 800	219 636	161 164	22.3	44.8	32.9	
BOSSIER PARISH	126 220	84 876	23 759	40 610	-	85 610	17 585	68 025	44 266	23 759	20.5	51.7	27.8	
SHREVEPORT (PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	
CAOOO PARISH	501 025	305 576	115 357	139 871	-	361 154	80 092	281 062	165 705	115 357	22.2	45.9	31.9	
SHREVEPORT (PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	
WEBSTER PARISH	60 639	27 081	22 048	17 416	-	43 223	11 510	31 713	9 665	22 048	26.6	22.4	51.0	
NON-SMSA PORTION	3 072 566	1 329 025	1 010 497	676 230	-	2 396 336	733 044	1 663 292	652 795	1 010 497	30.6	27.2	42.2	
ACADIA	90 596	36 965	24 885	17 768	-	72 828	28 746	44 082	19 197	24 885	39.5	26.4	34.2	
ALLEN	30 693	16 423	6 467	7 678	-	23 015	7 803	15 212	8 745	6 467	33.9	38.0	28.1	
ASSUMPTION	45 998	17 662	18 205	8 814	-	37 184	10 131	27 053	8 848	18 205	27.2	23.8	49.0	
AVOYELLES	51 751	36 706	6 670	20 550	-	31 201	8 375	22 826	16 156	6 670	26.8	51.8	21.4	
BEAUREGARD	56 142	33 933	8 584	15 857	-	40 285	13 625	26 660	18 076	8 584	33.8	44.9	21.3	
BIENVILLE	38 790	10 893	8 745	5 405	-	33 385	19 152	14 233	5 488	8 745	57.4	16.4	26.2	
CALOWELL	17 363	7 477	1 478	4 079	-	13 284	8 408	4 876	3 398	1 478	63.3	25.6	11.1	
CAMERON	63 825	11 594	31 752	3 896	-	59 929	20 479	39 450	7 698	31 752	34.2	12.8	53.0	
CATAHOULA	19 170	10 930	3 706	4 335	-	14 635	4 534	10 101	6 395	3 706	31.0	43.7	25.3	
CLAIBORNE	32 172	13 169	11 522	7 207	-	24 965	7 481	17 484	5 962	11 522	30.0	23.9	46.2	
CONCORDIA	36 690	23 505	7 465	11 084	-	25 606	5 720	19 886	12 421	7 465	22.3	48.5	29.2	
OE SOTO	34 185	19 922	5 713	11 127	-	23 058	8 550	14 508	8 795	5 713	37.1	38.1	24.8	
EAST CARROLL	22 494	12 416	1 960	4 739	-	17 755	8 118	9 637	7 677	1 960	45.7	43.2	11.0	
EAST FELICIANA	25 493	11 292	9 944	6 074	-	19 419	13 257	6 162	5 218	9 944	68.3	26.9	4.9	
EVANGELINE	53 794	20 826	9 315	11 616	-	42 178	23 653	18 525	9 210	9 315	56.1	21.8	22.1	
FRANKLIN	37 011	21 876	3 920	12 656	-	24 355	11 215	13 140	9 220	3 920	46.0	37.9	16.1	
IBERIA	113 304	61 489	35 672	33 549	-	79 755	16 143	63 612	27 940	35 672	20.2	35.0	44.7	
IBERVILLE	113 254	25 504	60 983	11 785	-	101 469	26 767	74 702	13 719	60 983	26.4	13.5	60.1	
JACKSON	25 254	11 732	7 458	5 864	-	19 390	6 064	13 326	5 868	7 458	31.3	30.3	38.5	
JEFFERSON OAVIS	69 624	34 737	16 621	13 680	-	55 944	18 266	37 678	21 057	16 621	32.7	37.6	29.7	
LAFOURCHE	146 511	62 928	51 873	41 462	-	105 049	31 710	73 339	21 466	51 873	30.2	20.4	49.4	
LA SALLE	31 184	9 731	5 947	5 517	-	25 667	15 506	10 161	4 214	5 947	60.4	16.4	23.2	
LINCOLN	63 610	28 705	15 545	17 155	-	46 455	19 360	27 095	11 550	15 545	41.7	24.9	33.5	
MAOISON	27 259	17 785	3 424	6 806	-	20 453	6 050	14 403	10 979	3 424	29.6	53.7	16.7	
MOREHOUSE	71 315	34 983	18 415	15 194	-	56 121	17 917	38 204	19 789	18 415	31.9	35.3	32.8	
NATCHITOCHES	55 444	35 316	5 346	16 643	-	38 801	14 782	24 019	18 673	5 346	38.1	48.1	13.8	
PLAQUEMINES	227 858	36 293	148 809	11 184	-	216 674	42 756	173 918	25 109	148 809	19.7	11.6	68.7	
POINTE COUPEE	45 381	23 361	9 561	10 718	-	34 663	12 459	22 204	12 643	9 561	35.9	36.5	27.6	
REO RIVER	16 100	8 325	2 585	4 271	-	11 829	5 190	6 639	4 054	2 585	43.9	34.3	21.9	
RICHLAND	39 881	21 218	5 632	10 741	-	29 140	13 031	16 109	10 477	5 632	44.7	36.0	19.3	
SABINE	31 512	17 952	4 819	9 471	-	22 041	8 741	13 300	8 481	4 819	39.7	38.5	21.9	
ST. CHARLES	147 023	36 915	82 109	18 436	-	128 587	27 999	100 588	18 479	82 109	21.8	14.4	63.9	
ST. HELENA	17 533	6 718	483	4 213	-	13 320	10 332	2 988	2 505	483	77.6	18.8	3.6	
ST. JAMES	68 495	16 035	36 730	9 385	-	59 110	15 730	43 380	6 650	36 730	26.6	11.3	62.1	
ST. JOHN THE BAPTIST	50 435	27 305	15 206	15 936	-	34 499	7 924	26 575	11 369	15 206	23.0	33.0	44.1	
ST. LANORY	133 146	74 736	21 610	42 301	-	90 845	36 800	54 045	32 435	21 610	40.5	35.7	23.8	

See footnotes at end of table.

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(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

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	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
LOUISIANA--CON.														
NON-SMSA PORTION-- CON.														
ST. MARTIN	56 938	25 869	21 044	17 334	-	39 604	10 025	29 579	8 535	21 044	25.3	21.6	53.1	
ST. MARY	173 345	65 881	76 431	25 269	-	148 076	31 033	117 043	40 612	76 431	21.0	27.4	51.6	
TANGIPAHOA	93 986	62 467	15 984	35 334	-	58 652	15 535	43 117	27 133	15 984	26.5	46.3	27.3	
TENSAS	17 048	11 443	3 177	3 652	-	13 396	2 428	10 968	7 791	3 177	18.1	58.2	23.7	
TERREBONNE	240 737	98 544	102 266	47 509	-	193 228	39 927	153 301	51 035	102 266	20.7	26.4	52.9	
UNION	37 338	20 181	7 633	10 044	-	27 294	9 524	17 770	10 137	7 633	34.9	37.1	28.0	
VERMILION	122 690	48 496	46 865	27 434	-	95 256	27 329	67 927	21 062	46 865	28.7	22.1	49.2	
VERNON	39 722	26 663	3 122	14 146	-	25 576	9 937	15 639	12 517	3 122	38.9	48.9	12.2	
WASHINGTON	61 103	36 342	11 219	21 349	-	39 754	13 542	26 212	14 993	11 219	34.1	37.7	28.2	
WEST CARROLL	24 927	13 566	2 028	8 800	-	16 127	9 333	6 794	4 766	2 028	57.9	29.6	12.6	
WEST FELICIANA	29 630	9 448	14 511	2 055	-	27 575	5 671	21 904	7 393	14 511	20.6	26.8	52.6	
WINN	24 812	12 768	6 058	5 908	-	18 904	5 986	12 918	6 860	6 058	31.7	36.3	32.0	
MAINE**2 4														
TOTAL	15 712 991	13 696 511	2 016 480	93 023	-	15 619 968	-	15 619 968	13 603 488	2 016 480	-	87.1	12.9	
SEA PORTION														
LEWISTON-AUBURN	4 223 688	3 898 546	325 142	23 243	-	4 200 445	-	4 200 445	3 875 303	325 142	-	92.3	7.7	
SEA	978 281	896 088	82 193	7 955	-	970 326	-	970 326	888 133	82 193	-	91.5	8.5	
ANOROSCOGIN CO.	978 281	896 088	82 193	7 955	-	970 326	-	970 326	888 133	82 193	-	91.5	8.5	
PORTLAND SEA	3 245 407	3 002 458	242 949	15 288	-	3 230 119	-	3 230 119	2 987 170	242 949	-	92.5	7.5	
CUMBERLAND CO.	3 245 407	3 002 458	242 949	15 288	-	3 230 119	-	3 230 119	2 987 170	242 949	-	92.5	7.5	
PORTLAND	729 322	646 684	82 638	3 967	-	725 355	-	725 355	642 717	82 638	-	88.6	11.4	
NON-SEA PORTION														
ARROSTOOK	11 489 303	9 797 965	1 691 338	69 780	-	11 419 523	-	11 419 523	9 728 185	1 691 338	-	85.2	14.8	
ARROSTOOK	865 633	700 937	164 696	4 910	-	860 723	-	860 723	696 027	164 696	-	80.9	19.1	
FRANKLIN	694 896	416 276	278 620	3 271	-	691 625	-	691 625	413 005	278 620	-	59.7	40.3	
HANCOCK	846 667	713 162	133 505	4 914	-	841 753	-	841 753	708 248	133 505	-	84.1	15.9	
KENNEBEC	1 428 081	1 315 077	113 004	9 749	-	1 418 332	-	1 418 332	1 305 328	113 004	-	92.0	8.0	
KNOX	556 708	522 905	33 803	4 218	-	552 490	-	552 490	518 687	33 803	-	93.9	6.1	
LINCOLN	736 739	560 252	176 487	2 620	-	734 119	-	734 119	557 632	176 487	-	76.0	24.0	
OXFORD	770 645	662 450	108 195	5 090	-	765 555	-	765 555	657 360	108 195	-	85.9	14.1	
PENOBSCOT	1 698 648	1 413 280	285 368	10 532	-	1 688 116	-	1 688 116	1 402 748	285 368	-	83.1	16.9	
PISCATAQUIS	202 503	196 435	6 068	1 732	-	200 771	-	200 771	194 703	6 068	-	97.0	3.0	
SAGADAHOC	402 451	365 372	37 079	1 470	-	400 981	-	400 981	363 902	37 079	-	90.8	9.2	
SOMERSET	813 134	633 384	179 750	4 721	-	808 413	-	808 413	628 663	179 750	-	77.8	22.2	
WALDO	359 082	343 235	15 847	3 506	-	355 576	-	355 576	339 729	15 847	-	95.5	4.5	
WASHINGTON	441 654	354 883	86 771	4 222	-	437 432	-	437 432	350 661	86 771	-	80.2	19.8	
YORK	1 672 462	1 600 317	72 145	8 825	-	1 663 637	-	1 663 637	1 591 492	72 145	-	95.7	4.3	
MARYLAND 11														
TOTAL	37 325 727	30 912 809	189 605	-	-	37 325 727	6 223 313	31 102 414	30 912 809	189 605	16.7	82.8	0.5	
SMSA PORTION														
WILMINGTON, DEL.- N.J.-MO. SMSA*	393 619	332 276	2 148	-	-	393 619	59 195	334 424	332 276	2 148	15.0	84.4	0.5	
CECIL CO.	393 619	332 276	2 148	-	-	393 619	59 195	334 424	332 276	2 148	15.0	84.4	0.5	
WASHINGTON, D.C.- MO.-VA. SMSA*	14 122 613	12 279 399	50 483	-	-	14 122 613	1 792 731	12 329 882	12 279 399	50 483	12.7	86.9	0.4	
CHARLES CO.	788 021	535 282	2 427	-	-	788 021	250 312	537 709	535 282	2 427	31.8	67.9	0.3	
MONTGOMERY CO.	7 856 224	7 022 089	30 954	-	-	7 856 224	803 181	7 053 043	7 022 089	30 954	10.2	89.4	0.4	
PRINCE GEORGES CO.	5 478 368	4 722 028	17 102	-	-	5 478 368	739 238	4 739 130	4 722 028	17 102	13.5	86.2	0.3	
BALTIMORE SMSA	16 330 200	13 620 136	66 612	-	-	16 330 200	2 643 452	13 686 748	13 620 136	66 612	16.2	83.4	0.4	
ANNE ARUNDEL CO.	3 208 398	2 807 099	11 750	-	-	3 208 398	389 549	2 818 849	2 807 099	11 750	12.1	87.5	0.4	
BALTIMORE CO.	5 920 615	4 987 928	18 860	-	-	5 920 615	913 827	5 006 788	4 987 928	18 860	15.4	84.2	0.3	
BALTIMORE CITY	3 701 760	2 804 216	26 874	-	-	3 701 760	870 670	2 831 090	2 804 216	26 874	23.5	75.8	0.7	
CARROLL CO.	851 467	718 078	2 596	-	-	851 467	170 793	720 674	718 078	2 596	15.4	84.3	0.3	
HARFORD CO.	1 154 918	975 016	4 641	-	-	1 154 918	175 261	979 657	975 016	4 641	15.2	84.4	0.4	
HOWARD CO.	1 493 042	1 327 799	1 891	-	-	1 493 042	163 352	1 329 690	1 327 799	1 891	10.9	88.9	0.1	
NON-SMSA PORTION														
ALLEGANY	6 479 295	4 680 998	70 362	-	-	6 479 295	1 727 935	4 751 360	4 680 998	70 362	26.7	72.2	1.1	
CALVERT	490 744	325 834	11 744	-	-	490 744	153 166	337 578	325 834	11 744	31.2	66.4	2.4	
CALVERT	1 043 229	310 700	1 247	-	-	1 043 229	231 282	811 947	310 700	1 247	20.9	78.6	0.1	
CAROLINE	125 982	98 987	665	-	-	125 982	26 330	99 652	98 987	665	20.9	78.6	0.5	
DORCHESTER	232 450	166 190	2 525	-	-	232 450	63 735	168 715	166 190	2 525	27.4	71.5	1.1	
FREDERICK	1 009 809	880 446	-	-	-	1 009 809	129 363	880 446	880 446	-	12.8	87.2	-	
GARRETT	247 166	159 994	6 182	-	-	247 166	80 990	166 176	159 994	6 182	32.8	64.7	2.5	
KENT	155 599	127 181	2 409	-	-	155 599	26 009	129 590	127 181	2 409	16.7	81.7	1.5	
QUEEN ANNES														
ST. MARYS	258 070	231 159	-	-	-	258 070	26 911	231 159	231 159	-	10.4	89.6	-	
SOMERSET	418 293	362 637	4 740	-	-	418 293	50 916	367 377	362 637	4 740	12.2	86.7	1.1	
TALBOT	118 122	92 026	1 822	-	-	118 122	24 274	93 848	92 026	1 822	20.5	77.9	1.5	
WASHINGTON	334 098	313 687	-	-	-	334 098	20 411	313 687	313 687	-	6.1	93.9	-	
WICOMICO	851 196	654 013	9 170	-	-	851 196	188 013	663 183	654 013	9 170	22.1	76.8	1.1	
WORCESTER	545 252	412 940	6 090	-	-	545 252	126 222	419 030	412 940	6 090	23.1	75.7	1.1	
WICOMICO	649 285	545 204	23 768	-	-	649 285	80 313	568 972	545 204	23 768	12.4	84.0	3.7	

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
MASSACHUSETTS** 15														
TOTAL	43 856 878	41 017 790	2 161 387	(NA)	-	43 856 878	677 701	43 179 177	41 017 790	2 161 387	1.5	93.5	4.9	
SEA PORTION	37 880 019	35 399 937	1 841 287	(NA)	-	37 880 019	638 795	37 241 224	35 399 937	1 841 287	1.7	93.5	4.9	
BOSTON SEA	21 369 922	20 090 287	870 142	(NA)	-	21 369 922	409 493	20 960 429	20 090 287	870 142	1.9	94.0	4.1	
ESSEX CO.	4 143 980	3 938 581	153 299	(NA)	-	4 143 980	52 100	4 091 880	3 938 581	153 299	1.3	95.0	3.7	
LAWRENCE	116 492	99 139	9 026	(NA)	-	116 492	8 327	108 165	99 139	9 026	7.1	85.1	7.7	
LYNN	271 402	247 352	18 315	(NA)	-	271 402	5 735	265 667	247 352	18 315	2.1	91.1	6.7	
HIOOLESEX CO.	9 703 809	9 150 436	383 014	(NA)	-	9 703 809	170 359	9 533 450	9 150 436	383 014	1.8	94.3	3.9	
CAMBRIDGE	342 050	285 847	36 894	(NA)	-	342 050	19 309	322 741	285 847	36 894	5.6	83.6	10.8	
LOWELL	171 265	152 827	11 522	(NA)	-	171 265	6 916	164 349	152 827	11 522	4.0	89.2	6.7	
HALEOEN	119 742	105 768	6 474	(NA)	-	119 742	7 500	112 242	105 768	6 474	6.3	88.3	5.4	
HEOFORO	133 122	122 187	5 641	(NA)	-	133 122	5 294	127 828	122 187	5 641	4.0	91.8	4.2	
NEWTON	407 058	371 031	21 216	(NA)	-	407 058	14 811	392 247	371 031	21 216	3.6	91.1	5.2	
SOMERVILLE	139 378	119 146	12 626	(NA)	-	139 378	7 606	131 772	119 146	12 626	5.5	85.5	9.1	
WALTHAM	542 190	512 490	19 803	(NA)	-	542 190	9 897	532 293	512 490	19 803	1.8	94.5	3.7	
ARLINGTON TOWN	362 238	348 103	8 639	(NA)	-	362 238	5 496	356 742	348 103	8 639	1.5	96.1	2.4	
FRAMINGHAM														
TOWN	580 479	548 037	22 948	(NA)	-	580 479	9 494	570 985	548 037	22 948	1.6	94.4	4.0	
NORFOLK CO.	5 444 748	5 188 692	180 805	(NA)	-	5 444 748	75 251	5 369 497	5 188 692	180 805	1.4	95.3	3.3	
QUINCY	278 750	252 107	17 285	(NA)	-	278 750	9 358	269 392	252 107	17 285	3.4	90.4	6.2	
BROOKLINE TOWN	456 612	433 804	15 188	(NA)	-	456 612	7 620	448 992	433 804	15 188	1.7	95.0	3.3	
WEYMOUTH TOWN	372 328	351 793	14 727	(NA)	-	372 328	5 808	366 520	351 793	14 727	1.6	94.5	4.0	
SUFFOLK CO.	2 077 385	1 812 578	153 024	(NA)	-	2 077 385	111 783	1 965 602	1 812 578	153 024	5.4	87.3	7.4	
BOSTON	1 738 000	1 494 317	139 098	(NA)	-	1 738 000	104 585	1 633 415	1 494 317	139 098	6.0	86.0	8.0	
BROCKTON SEA	4 257 843	4 059 942	154 389	(NA)	-	4 257 843	43 512	4 214 331	4 059 942	154 389	1.0	95.4	3.6	
PLYMOUTH CO.	4 257 843	4 059 942	154 389	(NA)	-	4 257 843	43 512	4 214 331	4 059 942	154 389	1.0	95.4	3.6	
BROCKTON	756 126	710 925	35 746	(NA)	-	756 126	9 455	746 671	710 925	35 746	1.3	94.0	4.7	
FALL RIVER SEA	2 773 459	2 391 078	337 400	(NA)	-	2 773 459	44 981	2 728 478	2 391 078	337 400	1.6	86.2	12.2	
BRISTOL CO.	2 773 459	2 391 078	337 400	(NA)	-	2 773 459	44 981	2 728 478	2 391 078	337 400	1.6	86.2	12.2	
FALL RIVER	182 570	159 355	15 165	(NA)	-	182 570	8 050	174 520	159 355	15 165	4.4	87.3	8.3	
NEW BEOFORO	228 666	199 938	20 119	(NA)	-	228 666	6 609	220 057	199 938	20 119	3.8	87.4	8.8	
PITTSFIELD SEA	1 286 871	1 172 363	95 127	(NA)	-	1 286 871	19 381	1 267 490	1 172 363	95 127	1.5	91.1	7.4	
BERKSHIRE CO.	1 286 871	1 172 363	95 127	(NA)	-	1 286 871	19 381	1 267 490	1 172 363	95 127	1.5	91.1	7.4	
PITTSFIELD	325 274	294 736	25 377	(NA)	-	325 274	5 161	320 113	294 736	25 377	1.6	90.6	7.8	
SPRINGFIELD SEA	4 030 769	3 762 790	209 898	(NA)	-	4 030 769	58 081	3 972 688	3 762 790	209 898	1.4	93.4	5.2	
HAMPOEN CO.	2 672 269	2 463 808	162 398	(NA)	-	2 672 269	46 063	2 626 206	2 463 808	162 398	1.7	92.2	6.1	
CHICOPEE	108 007	98 588	5 469	(NA)	-	108 007	3 950	104 057	98 588	5 469	3.7	91.3	5.1	
SPRINGFIELD	685 567	607 139	60 526	(NA)	-	685 567	17 902	667 665	607 139	60 526	2.6	88.6	8.8	
HAHPSHIRE CO.	1 358 500	1 298 982	47 500	(NA)	-	1 358 500	12 018	1 346 482	1 298 982	47 500	0.9	95.6	3.5	
WORCESTER SEA	4 161 155	3 923 477	174 331	(NA)	-	4 161 155	63 347	4 097 808	3 923 477	174 331	1.5	94.3	4.2	
WORCESTER CO.	4 161 155	3 923 477	174 331	(NA)	-	4 161 155	63 347	4 097 808	3 923 477	174 331	1.5	94.3	4.2	
WORCESTER	458 416	407 544	29 949	(NA)	-	458 416	20 923	437 493	407 544	29 949	4.6	88.9	6.5	
NON-SEA PORTION	5 976 859	5 617 853	320 100	(NA)	-	5 976 859	38 906	5 937 953	5 617 853	320 100	0.7	94.0	5.4	
BARNSTABLE	4 766 275	4 578 126	161 118	(NA)	-	4 766 275	27 031	4 739 244	4 578 126	161 118	0.6	96.1	3.4	
OUKES	279 268	264 467	11 157	(NA)	-	279 268	3 644	275 624	264 467	11 157	1.3	94.7	4.0	
FRANKLIN	892 080	742 077	143 522	(NA)	-	892 080	6 481	885 599	742 077	143 522	0.7	83.2	16.1	
NANTUCKET	39 236	33 183	4 303	(NA)	-	39 236	1 750	37 486	33 183	4 303	4.5	84.6	11.0	
MICHIGAN 17														
TOTAL	72 527 964	63 270 560	9 257 404	-	-	72 527 964	-	72 527 964	63 270 560	9 257 404	-	87.2	12.8	
SHSA PORTION	56 412 682	49 125 286	7 287 396	-	-	56 412 682	-	56 412 682	49 125 286	7 287 396	-	87.1	12.9	
ANN ARBOR SHSA	2 351 349	2 053 122	298 227	-	-	2 351 349	-	2 351 349	2 053 122	298 227	-	87.3	12.7	
WASHTENAW CO.	2 351 349	2 053 122	298 227	-	-	2 351 349	-	2 351 349	2 053 122	298 227	-	87.3	12.7	
ANN ARBOR	857 523	780 499	77 024	-	-	857 523	-	857 523	780 499	77 024	-	91.0	9.0	
BATTLE CREEK SHSA	1 233 242	1 080 542	152 700	-	-	1 233 242	-	1 233 242	1 080 542	152 700	-	87.6	12.4	
BARRY CO.	289 134	268 014	21 120	-	-	289 134	-	289 134	268 014	21 120	-	92.7	7.3	
CALHOUN CO.	944 108	812 528	131 580	-	-	944 108	-	944 108	812 528	131 580	-	86.1	13.9	
BAY CITY SHSA	1 117 184	1 013 394	103 790	-	-	1 117 184	-	1 117 184	1 013 394	103 790	-	90.7	9.3	
BAY CO.	1 117 184	1 013 394	103 790	-	-	1 117 184	-	1 117 184	1 013 394	103 790	-	90.7	9.3	
OETROIT SHSA	33 205 174	28 804 160	4 401 014	-	-	33 205 174	-	33 205 174	28 804 160	4 401 014	-	86.7	13.3	
LAPEER CO.	517 111	478 807	38 304	-	-	517 111	-	517 111	478 807	38 304	-	92.6	7.4	
LIVINGSTON CO.	873 131	800 135	72 996	-	-	873 131	-	873 131	800 135	72 996	-	91.6	8.4	
HACOMB CO.	5 660 753	4 978 088	682 665	-	-	5 660 753	-	5 660 753	4 978 088	682 665	-	87.9	12.1	
CLINTON TWP.	484 897	458 428	26 469	-	-	484 897	-	484 897	458 428	26 469	-	94.5	5.5	
ROSEVILLE	344 513	306 234	38 279	-	-	344 513	-	344 513	306 234	38 279	-	88.9	11.1	
ST. CLAIR														
SHORES	508 014	487 817	20 197	-	-	508 014	-	508 014	487 817	20 197	-	96.0	4.0	
STERLING														
HEIGHTS	1 034 606	887 285	147 321	-	-	1 034 606	-	1 034 606	887 285	147 321	-	85.8	14.2	
WARREN	1 539 778	1 275 088	264 690	-	-	1 539 778	-	1 539 778	1 275 088	264 690	-	82.8	17.2	
OAKLANO CO.	9 847 804	8 930 050	917 754	-	-	9 847 804	-	9 847 804	8 930 050	917 754	-	90.7	9.3	
FARHINGTON														
HILLS	580 609	543 736	36 873	-	-	580 609	-	580 609	543					

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions				Percent of assessed value subject to tax total 100 percent for each area)			
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MICHIGAN--CON.													
SMSA PORTION--CON.													
DETROIT SMSA--CON.													
WAYNE CO.	14 983 496	12 502 736	2 480 760	-	-	14 983 496	-	14 983 496	12 502 736	2 480 760	-	83.4	16.6
DEARBORN	1 448 800	1 085 300	363 500	-	-	1 448 800	-	1 448 800	1 085 300	363 500	-	74.9	25.1
DEARBORN													
HEIGHTS	447 401	428 019	19 382	-	-	447 401	-	447 401	428 019	19 382	-	95.7	4.3
DETROIT	5 052 206	4 134 906	917 300	-	-	5 052 206	-	5 052 206	4 134 906	917 300	-	81.8	18.2
LINCOLN PARK	247 886	234 301	13 585	-	-	247 886	-	247 886	234 301	13 585	-	94.5	5.5
LIVONIA	1 118 637	983 126	135 511	-	-	1 118 637	-	1 118 637	983 126	135 511	-	87.9	12.1
TAYLOR	460 110	419 621	40 489	-	-	460 110	-	460 110	419 621	40 489	-	91.2	8.8
WESTLAND	447 085	425 569	21 516	-	-	447 085	-	447 085	425 569	21 516	-	95.2	4.8
REDFORD TWP.	454 853	392 188	62 665	-	-	454 853	-	454 853	392 188	62 665	-	86.2	13.8
FLINT SMSA	3 793 270	3 257 490	535 780	-	-	3 793 270	-	3 793 270	3 257 490	535 780	-	85.9	14.1
GENESEE CO.	3 338 184	2 838 266	499 918	-	-	3 338 184	-	3 338 184	2 838 266	499 918	-	85.0	15.0
FLINT	1 277 906	943 142	334 764	-	-	1 277 906	-	1 277 906	943 142	334 764	-	73.8	26.2
SHIAWASSEE CO.	455 086	419 224	35 862	-	-	455 086	-	455 086	419 224	35 862	-	92.1	7.9
GRAND RAPIDS SMSA	4 234 168	3 695 155	539 013	-	-	4 234 168	-	4 234 168	3 695 155	539 013	-	87.3	12.7
KENT CO.	3 029 154	2 656 289	372 865	-	-	3 029 154	-	3 029 154	2 656 289	372 865	-	87.7	12.3
GRAND RAPIDS	1 043 809	898 261	145 548	-	-	1 043 809	-	1 043 809	898 261	145 548	-	86.1	13.9
WYOMING	469 417	383 994	85 423	-	-	469 417	-	469 417	383 994	85 423	-	81.8	18.2
OTTAWA CO.	1 205 014	1 038 866	166 148	-	-	1 205 014	-	1 205 014	1 038 866	166 148	-	86.2	13.8
JACKSON SMSA	983 917	851 493	132 424	-	-	983 917	-	983 917	851 493	132 424	-	86.5	13.5
JACKSON CO.	983 917	851 493	132 424	-	-	983 917	-	983 917	851 493	132 424	-	86.5	13.5
KALAMAZOO--PORTAGE													
SMSA	2 099 256	1 842 632	256 624	-	-	2 099 256	-	2 099 256	1 842 632	256 624	-	87.8	12.2
KALAMAZOO CO.	1 623 309	1 415 229	208 080	-	-	1 623 309	-	1 623 309	1 415 229	208 080	-	87.2	12.8
KALAMAZOO	499 021	429 108	69 913	-	-	499 021	-	499 021	429 108	69 913	-	86.0	14.0
VAN BUREN CO.	475 947	427 403	48 544	-	-	475 947	-	475 947	427 403	48 544	-	89.8	10.2
LANSING--EAST													
LANSING SMSA	3 126 125	2 772 590	353 535	-	-	3 126 125	-	3 126 125	2 772 590	353 535	-	88.7	11.3
CLINTON CO.	416 069	388 525	27 544	-	-	416 069	-	416 069	388 525	27 544	-	93.4	6.6
LANSING (PART)	-	-	-	-	-	-	-	-	-	-	-	-	-
EATON CO.	642 185	592 538	49 647	-	-	642 185	-	642 185	592 538	49 647	-	92.3	7.7
LANSING (PART)	17 303	17 000	303	-	-	17 303	-	17 303	17 000	303	-	98.2	1.8
INGHAM CO.	1 789 120	1 537 571	251 549	-	-	1 789 120	-	1 789 120	1 537 571	251 549	-	85.9	14.1
LANSING (PART)	843 778	687 317	156 461	-	-	843 778	-	843 778	687 317	156 461	-	81.5	18.5
IONIA CO.	278 751	253 956	24 795	-	-	278 751	-	278 751	253 956	24 795	-	91.1	8.9
MUSKEGON--MUSKEGON													
HEIGHTS SMSA	1 112 489	990 453	122 036	-	-	1 112 489	-	1 112 489	990 453	122 036	-	89.0	11.0
MUSKEGON CO.	940 296	828 973	111 323	-	-	940 296	-	940 296	828 973	111 323	-	88.2	11.8
OCEANA CO.	172 193	161 480	10 713	-	-	172 193	-	172 193	161 480	10 713	-	93.8	6.2
SAGINAW SMSA	1 765 322	1 507 396	257 926	-	-	1 765 322	-	1 765 322	1 507 396	257 926	-	85.4	14.6
SAGINAW CO.	1 765 322	1 507 396	257 926	-	-	1 765 322	-	1 765 322	1 507 396	257 926	-	85.4	14.6
SAGINAW	536 945	414 555	122 390	-	-	536 945	-	536 945	414 555	122 390	-	77.2	22.8
TOLEDO, OHIO--													
MICH. SMSA*	1 391 186	1 256 859	134 327	-	-	1 391 186	-	1 391 186	1 256 859	134 327	-	90.3	9.7
MONROE CO.	1 391 186	1 256 859	134 327	-	-	1 391 186	-	1 391 186	1 256 859	134 327	-	90.3	9.7
NON-SMSA PORTION	16 115 282	14 145 274	1 970 008	-	-	16 115 282	-	16 115 282	14 145 274	1 970 008	-	87.8	12.2
ALCONA	162 017	156 269	5 748	-	-	162 017	-	162 017	156 269	5 748	-	96.5	3.5
ALGER	74 018	64 849	9 169	-	-	74 018	-	74 018	64 849	9 169	-	87.6	12.4
ALLEGAN	565 343	482 607	82 736	-	-	565 343	-	565 343	482 607	82 736	-	85.4	14.6
ALPENA	270 224	226 264	43 960	-	-	270 224	-	270 224	226 264	43 960	-	83.7	16.3
ANTRIM	231 009	220 080	10 929	-	-	231 009	-	231 009	220 080	10 929	-	95.3	4.7
ARENAC	131 806	123 245	8 561	-	-	131 806	-	131 806	123 245	8 561	-	93.5	6.5
BARAGA	54 224	48 304	5 920	-	-	54 224	-	54 224	48 304	5 920	-	89.1	10.9
BENZIE	135 431	128 756	6 675	-	-	135 431	-	135 431	128 756	6 675	-	95.1	4.9
BERRIEN	1 528 291	1 329 305	198 986	-	-	1 528 291	-	1 528 291	1 329 305	198 986	-	87.0	13.0
BRANCH	299 391	275 142	24 249	-	-	299 391	-	299 391	275 142	24 249	-	91.9	8.1
CASS	364 263	331 796	32 467	-	-	364 263	-	364 263	331 796	32 467	-	91.1	8.9
CHARLEVOIX	268 703	246 427	22 276	-	-	268 703	-	268 703	246 427	22 276	-	91.7	8.3
CHEBOYGAN	235 187	218 527	16 660	-	-	235 187	-	235 187	218 527	16 660	-	92.9	7.1
CHIPPewa	197 057	179 656	17 401	-	-	197 057	-	197 057	179 656	17 401	-	91.2	8.8
CLARE	237 748	200 307	37 441	-	-	237 748	-	237 748	200 307	37 441	-	84.3	15.7
CRAWFORD	119 961	110 524	9 437	-	-	119 961	-	119 961	110 524	9 437	-	92.1	7.9
DELTA	267 507	220 333	47 174	-	-	267 507	-	267 507	220 333	47 174	-	82.4	17.6
OICKINSON	168 529	146 734	21 795	-	-	168 529	-	168 529	146 734	21 795	-	87.1	12.9
EMMET	294 342	263 770	30 572	-	-	294 342	-	294 342	263 770	30 572	-	89.6	10.4
GLADWIN	171 618	162 306	9 312	-	-	171 618	-	171 618	162 306	9 312	-	94.6	5.4
GOGEBIC	113 131	92 298	20 833	-	-	113 131	-	113 131	92 298	20 833	-	81.6	18.4
GRAND TRAVERSE	561 628	502 129	59 499	-	-	561 628	-	561 628	502 129	59 499	-	89.4	10.6
GRATIOT	298 533	263 461	35 072	-	-	298 533	-	298 533	263 461	35 072	-	88.3	11.7
HILLSDALE	322 861	301 997	20 864	-	-	322 861	-	322 861	301 997	20 864	-	93.5	6.5
HOUGHTON	171 909	143 931	27 978	-	-	171 909	-	171 909	143 931	27 978	-	83.7	16.3
HURON	523 144	496 436	26 708	-	-	523 144	-	523 144	496 436	26 708	-	94.9	5.1
IOSCO	251 957	233 261	18 696	-	-	251 957	-	251 957	233 261	18 696	-	92.6	7.4
IRON	113 274	94 080	19 194	-	-	113 274	-	113 274	94 080	19 194	-	83.1	16.9

See footnotes at end of table.

TAXABLE AND OTHER PROPERTY VALUES

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value 'before partial exemptions'			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MICHIGAN--CON.													
NON-SMSA PORTION-- CON.													
ISABELLA	307 681	281 093	26 588	-	-	307 681	-	307 681	281 093	26 588	-	91.4	8.6
KALKASKA	155 828	118 643	37 185	-	-	155 828	-	155 828	118 643	37 185	-	76.1	23.9
KEWEENAW	24 279	20 917	3 362	-	-	24 279	-	24 279	20 917	3 362	-	86.2	13.8
LAKE	107 843	103 269	4 574	-	-	107 843	-	107 843	103 269	4 574	-	95.8	4.2
LEELANAU	250 048	242 318	7 730	-	-	250 048	-	250 048	242 318	7 730	-	96.9	3.1
LENAWEE	773 681	695 740	77 941	-	-	773 681	-	773 681	695 740	77 941	-	89.9	10.1
LUCE	44 713	42 944	1 769	-	-	44 713	-	44 713	42 944	1 769	-	96.0	4.0
MACKINAC	144 317	118 808	25 509	-	-	144 317	-	144 317	118 808	25 509	-	82.3	17.7
MANISTEE	221 177	174 800	46 377	-	-	221 177	-	221 177	174 800	46 377	-	79.0	21.0
MARQUETTE	559 440	507 212	52 228	-	-	559 440	-	559 440	507 212	52 228	-	90.7	9.3
MASON	397 148	360 033	37 115	-	-	397 148	-	397 148	360 033	37 115	-	90.7	9.3
MECOSTA	245 371	214 120	31 251	-	-	245 371	-	245 371	214 120	31 251	-	87.3	12.7
MENOMINEE	165 836	152 400	13 436	-	-	165 836	-	165 836	152 400	13 436	-	91.9	8.1
MIOIANO	1 023 645	638 832	384 813	-	-	1 023 645	-	1 023 645	638 832	384 813	-	62.4	37.6
MISSAUKEE	106 054	93 030	13 024	-	-	106 054	-	106 054	93 030	13 024	-	87.7	12.3
MONTICALLY	305 933	260 959	44 974	-	-	305 933	-	305 933	260 959	44 974	-	85.3	14.7
MONTMORENCY	106 119	101 701	4 418	-	-	106 119	-	106 119	101 701	4 418	-	95.8	4.2
NEWAYGO	277 588	251 432	26 156	-	-	277 588	-	277 588	251 432	26 156	-	90.6	9.4
OGEMAW	179 330	164 508	14 822	-	-	179 330	-	179 330	164 508	14 822	-	91.7	8.3
ONTONAGON	83 901	75 442	8 459	-	-	83 901	-	83 901	75 442	8 459	-	89.9	10.1
OSCEOLA	187 399	153 172	34 227	-	-	187 399	-	187 399	153 172	34 227	-	81.7	18.3
OSCODA	88 944	82 688	6 256	-	-	88 944	-	88 944	82 688	6 256	-	93.0	7.0
OTSEGO	227 940	195 527	32 413	-	-	227 940	-	227 940	195 527	32 413	-	85.8	14.2
PRESQUE ISLE	163 998	147 235	16 763	-	-	163 998	-	163 998	147 235	16 763	-	89.8	10.2
ROSCOMMON	237 681	223 794	13 887	-	-	237 681	-	237 681	223 794	13 887	-	94.2	5.8
ST. JOSEPH	439 199	386 991	52 208	-	-	439 199	-	439 199	386 991	52 208	-	88.1	11.9
SANILAC	415 626	394 749	20 877	-	-	415 626	-	415 626	394 749	20 877	-	95.0	5.0
SCHOOLCRAFT	74 574	63 257	11 317	-	-	74 574	-	74 574	63 257	11 317	-	84.8	15.2
TUSCOLA	471 782	440 903	30 879	-	-	471 782	-	471 782	440 903	30 879	-	93.5	6.5
WEXFORD	195 101	175 963	19 138	-	-	195 101	-	195 101	175 963	19 138	-	90.2	9.8
MINNESOTA ^{2 13}													
TOTAL	15 884 233	15 441 045	334 244	-	-	15 884 233	108 944	15 775 289	15 441 045	334 244	0.7	97.2	2.1
SMSA PORTION	10 236 964	9 964 570	250 818	-	-	10 236 964	21 576	10 215 388	9 964 570	250 818	0.2	97.3	2.5
DULUTH-SUPERIOR													
MINN.-WIS. SMSA*	569 214	544 164	18 082	-	-	569 214	6 968	562 246	544 164	18 082	1.2	95.6	3.2
ST. LOUIS CO.	569 214	544 164	18 082	-	-	569 214	6 968	562 246	544 164	18 082	1.2	95.6	3.2
DULUTH	236 940	236 861	76	-	-	236 940	3	236 937	236 861	76	(Z)	100.0	(Z)
MINNEAPOLIS-													
ST. PAUL, MINN.-													
WIS. SMSA*	8 628 612	8 402 642	215 119	-	-	8 628 612	10 851	8 617 761	8 402 642	215 119	0.1	97.4	2.5
ANOKA CO.	668 644	646 588	20 936	-	-	668 644	1 120	667 524	646 588	20 936	0.2	96.7	3.1
CARVER CO.	128 843	125 898	2 407	-	-	128 843	538	128 305	125 898	2 407	0.4	97.7	1.9
CHISAGO CO.	71 004	68 191	1 520	-	-	71 004	1 293	69 711	68 191	1 520	1.8	96.0	2.1
OAKOTA CO.	788 972	763 617	21 009	-	-	788 972	4 346	784 626	763 617	21 009	0.6	96.8	2.7
HENNEPIN CO.	4 552 120	4 447 799	104 133	-	-	4 552 120	188	4 551 932	4 447 799	104 133	(Z)	97.7	2.3
BLOOMINGTON	475 173	466 959	8 214	-	-	475 173	-	475 173	466 959	8 214	-	98.3	1.7
MINNEAPOLIS	1 518 270	1 477 050	41 213	-	-	1 518 270	7	1 518 263	1 477 050	41 213	(Z)	97.3	2.7
RAMSEY CO.	1 654 002	1 608 637	45 022	-	-	1 654 002	343	1 653 659	1 608 637	45 022	(Z)	97.3	2.7
ST. PAUL	892 572	866 700	25 869	-	-	892 572	3	892 569	866 700	25 869	(Z)	97.1	2.9
SCOTT CO.	163 281	158 674	4 102	-	-	163 281	505	162 776	158 674	4 102	0.3	97.2	2.5
WASHINGTON CO.	411 026	395 581	13 285	-	-	411 026	2 160	408 866	395 581	13 285	0.5	96.2	3.2
WRIGHT CO.	190 720	187 657	2 705	-	-	190 720	358	190 362	187 657	2 705	0.2	98.4	1.4
ROCHESTER SMSA	361 461	356 955	3 826	-	-	361 461	680	360 781	356 955	3 826	0.2	98.8	1.1
OLMSTED CO.	361 461	356 955	3 826	-	-	361 461	680	360 781	356 955	3 826	0.2	98.8	1.1
ROCHESTER	246 417	243 824	2 589	-	-	246 417	4	246 413	243 824	2 589	(Z)	98.9	1.1
ST. CLOUD SMSA	529 800	516 995	10 550	-	-	529 800	2 255	527 545	516 995	10 550	0.4	97.6	2.0
BENTON CO.	63 242	60 123	1 765	-	-	63 242	1 354	61 888	60 123	1 765	2.1	95.1	2.8
SHERBURNE CO.	172 171	169 089	2 741	-	-	172 171	341	171 830	169 089	2 741	0.2	98.2	1.6
STEARNS CO.	294 387	287 783	6 044	-	-	294 387	560	293 827	287 783	6 044	0.2	97.8	2.1
FARGO-MOORHEAD													
N.DAK.--MINN. SMSA*	147 877	143 814	3 241	-	-	147 877	822	147 055	143 814	3 241	0.6	97.3	2.2
CLAY CO.	147 877	143 814	3 241	-	-	147 877	822	147 055	143 814	3 241	0.6	97.3	2.2

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MINNESOTA--CON.													
NON-SMSA PORTION	5 647 269	5 476 475	83 426	-	-	5 647 269	87 368	5 559 901	5 476 475	83 426	1.5	97.0	1.5
AITKIN	50 705	50 141	166	-	-	50 705	398	50 307	50 141	166	0.8	98.9	0.3
BECKER	74 220	72 971	811	-	-	74 220	438	73 782	72 971	811	0.6	98.3	1.1
BELTRAMI	52 543	48 155	1 687	-	-	52 543	2 701	49 842	48 155	1 687	5.1	91.6	3.2
BIG STONE	28 723	28 243	480	-	-	28 723	-	28 723	28 243	480	-	98.3	1.7
BLUE EARTH	203 223	197 995	3 831	-	-	203 223	1 397	201 826	197 995	3 831	0.7	97.4	1.9
BROWN	117 504	116 941	386	-	-	117 504	177	117 327	116 941	386	0.2	99.5	0.3
CARLTON	83 612	74 685	1 959	-	-	83 612	6 968	76 644	74 685	1 959	8.3	89.3	2.3
CASS	69 404	62 397	1 125	-	-	69 404	5 882	63 522	62 397	1 125	8.5	89.9	1.6
CHIPPEWA	65 358	63 415	1 643	-	-	65 358	300	65 058	63 415	1 643	0.5	97.0	2.5
CLEARWATER	26 580	21 717	200	-	-	26 580	4 663	21 917	21 717	200	17.5	81.7	0.8
COOK	22 183	22 053	130	-	-	22 183	-	22 183	22 053	130	-	99.4	0.6
COTTONWOOD	92 277	91 783	470	-	-	92 277	24	92 253	91 783	470	(2)	99.5	0.5
CROW WING	144 270	141 578	2 506	-	-	144 270	186	144 084	141 578	2 506	0.1	98.1	1.7
DOOGEE	69 208	68 133	806	-	-	69 208	269	68 939	68 133	806	0.4	98.4	1.2
DOUGLAS	87 426	85 256	1 534	-	-	87 426	636	86 790	85 256	1 534	0.7	97.5	1.8
FARIBAULT	116 591	115 304	1 220	-	-	116 591	67	116 524	115 304	1 220	0.1	98.9	1.0
FILLMORE	83 459	82 050	799	-	-	83 459	610	82 849	82 050	799	0.7	98.3	1.0
FREEBORN	170 207	164 075	2 394	-	-	170 207	3 738	166 469	164 075	2 394	2.2	96.4	1.4
GOODHUE	279 039	274 131	4 405	-	-	279 039	503	278 536	274 131	4 405	0.2	98.2	1.6
GRANT	34 327	33 585	665	-	-	34 327	77	34 250	33 585	665	0.2	97.8	1.9
HOUSTON	49 453	48 420	671	-	-	49 453	362	49 091	48 420	671	0.7	97.9	1.4
HUBBARD	45 945	42 841	556	-	-	45 945	2 548	43 397	42 841	556	5.5	93.2	1.2
ISANTI	56 292	54 783	779	-	-	56 292	730	55 562	54 783	779	1.3	97.3	1.4
ITASCA	174 475	164 409	1 779	-	-	174 475	8 287	166 188	164 409	1 779	4.7	94.2	1.0
JACKSON	100 799	99 345	882	-	-	100 799	572	100 227	99 345	882	0.6	98.6	0.9
KANABEC	24 515	24 247	231	-	-	24 515	37	24 478	24 247	231	0.2	98.9	0.9
KANDIYOHI	119 915	117 095	1 679	-	-	119 915	1 141	118 774	117 095	1 679	1.0	97.6	1.4
KITSON	43 898	36 224	1 044	-	-	43 898	6 630	37 268	36 224	1 044	15.1	82.5	2.4
KOOCHICHING	42 394	41 389	1 005	-	-	42 394	-	42 394	41 389	1 005	-	97.6	2.4
LAC QUI PARLE	61 241	60 113	986	-	-	61 241	142	61 099	60 113	986	0.2	98.2	1.6
LAKE	29 407	28 648	442	-	-	29 407	317	29 090	28 648	442	1.1	97.4	1.5
LAKE OF THE WOODS	8 976	8 336	211	-	-	8 976	429	8 547	8 336	211	4.8	92.9	2.4
LE SUEUR	74 170	72 296	1 313	-	-	74 170	561	73 609	72 296	1 313	0.8	97.5	1.8
LINCOLN	35 611	35 373	1 78	-	-	35 611	60	35 551	35 373	1 78	0.3	99.3	0.5
LYON	98 263	96 322	1 663	-	-	98 263	278	97 985	96 322	1 663	0.2	98.0	1.7
MCLEOD	102 562	101 136	1 049	-	-	102 562	377	102 185	101 136	1 049	0.4	98.6	1.0
MAHONOMET	14 893	14 581	312	-	-	14 893	-	14 893	14 581	312	-	97.9	2.1
MARSHALL	59 176	51 206	923	-	-	59 176	7 047	52 129	51 206	923	11.9	86.5	1.6
MARTIN	139 198	137 659	977	-	-	139 198	562	138 636	137 659	977	0.4	98.9	0.7
MEeker	72 684	71 138	1 053	-	-	72 684	493	72 191	71 138	1 053	0.7	97.9	1.4
MILLE LACS	44 845	43 786	677	-	-	44 845	382	44 463	43 786	677	0.9	97.6	1.5
MORRISON	64 207	61 193	1 449	-	-	64 207	1 565	62 642	61 193	1 449	2.4	95.3	2.3
MOWER	161 461	159 725	1 205	-	-	161 461	531	160 930	159 725	1 205	0.3	98.9	0.7
MURRAY	67 882	67 265	617	-	-	67 882	-	67 882	67 265	617	-	99.1	0.9
NICOLLET	91 641	89 877	1 245	-	-	91 641	519	91 122	89 877	1 245	0.6	98.1	1.4
NOBLES	106 773	105 900	826	-	-	106 773	47	106 726	105 900	826	(2)	99.2	0.8
NORMAN	48 382	46 881	1 065	-	-	48 382	436	47 946	46 881	1 065	0.9	96.9	2.2
OTTER TAIL	155 169	150 695	3 165	-	-	155 169	1 309	153 860	150 695	3 165	0.8	97.1	2.0
PENNINGTON	39 199	34 252	1 269	-	-	39 199	3 678	35 521	34 252	1 269	9.4	87.4	3.2
PINE	42 956	40 558	1 088	-	-	42 956	1 310	41 646	40 558	1 088	3.0	94.4	2.5
PIPESTONE	49 076	47 481	1 382	-	-	49 076	213	48 863	47 481	1 382	0.4	96.7	2.8
POLK	140 774	133 566	4 198	-	-	140 774	3 010	137 764	133 566	4 198	2.1	94.9	3.0
POPE	43 769	42 487	775	-	-	43 769	507	43 262	42 487	775	1.2	97.1	1.8
REO LAKE	16 129	13 528	412	-	-	16 129	2 189	13 940	13 528	412	13.6	83.9	2.6
REOWOOD	115 780	114 761	870	-	-	115 780	149	115 631	114 761	870	0.1	99.1	0.8
RENVILLE	124 686	122 312	1 456	-	-	124 686	918	123 768	122 312	1 456	0.7	98.1	1.2
RICE	140 369	135 814	2 923	-	-	140 369	1 632	138 737	135 814	2 923	1.2	96.8	2.1
ROCK	59 839	59 368	426	-	-	59 839	45	59 794	59 368	426	0.1	99.2	0.7
ROSEAU	30 904	29 723	605	-	-	30 904	576	30 328	29 723	605	1.9	96.2	2.0
SIBLEY	73 833	72 681	495	-	-	73 833	657	73 176	72 681	495	0.9	98.4	0.7
STEELE	117 400	114 660	658	-	-	117 400	2 082	115 318	114 660	658	1.8	97.7	0.6
STEVENS	45 479	43 384	1 186	-	-	45 479	909	44 570	43 384	1 186	2.0	95.4	2.6
SWIFT	53 908	53 056	17	-	-	53 908	835	53 073	53 056	17	1.5	98.4	(2)
TOOD	48 593	46 293	1 239	-	-	48 593	1 061	47 532	46 293	1 239	2.2	95.3	2.5
TRAVERSE	35 505	34 375	576	-	-	35 505	554	34 951	34 375	576	1.6	96.8	1.6
WABASHA	66 411	65 338	886	-	-	66 411	187	66 224	65 338	886	0.3	98.4	1.3
WADENA	25 627	23 780	1 061	-	-	25 627	786	24 841	23 780	1 061	3.1	92.8	4.1
WASECA	84 903	82 643	1 602	-	-	84 903	658	84 245	82 643	1 602	0.8	97.3	1.9
WATONWAN	67 639	66 935	467	-	-	67 639	237	67 402	66 935	467	0.4	99.0	0.7
WILKIN	50 547	49 460	828	-	-	50 547	259	50 288	49 460	828	0.5	97.8	1.6
WINONA	136 803	133 759	2 893	-	-	136 803	151	136 652	133 759	2 893	0.1	97.8	2.1
YELLOW MEDICINE	72 054	70 770	915	-	-	72 054	369	71 685	70 770	915	0.5	98.2	1.3

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions ¹			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area ¹		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MISSISSIPPI ^{2 15}													
TOTAL	4 301 877	2 132 504	1 291 170	(NA)	-	4 301 877	878 203	3 423 674	2 132 504	1 291 170	20.4	49.6	30.0
SMSA PORTION	1 045 727	541 335	311 528	(NA)	-	1 045 727	192 864	852 863	541 335	311 528	18.4	51.8	29.8
BILOXI-GULFPORT													
SMSA	264 359	116 352	70 080	(NA)	-	264 359	77 927	186 432	116 352	70 080	29.5	44.0	26.5
HANCOCK CO.	45 083	29 004	7 206	(NA)	-	45 083	8 873	36 210	29 004	7 206	19.7	64.3	16.0
HARRISON CO.	207 760	81 784	58 788	(NA)	-	207 760	67 188	140 572	81 784	58 788	32.3	39.4	28.3
BILOXI	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
STONE CO.	11 516	5 564	4 086	(NA)	-	11 516	1 866	9 650	5 564	4 086	16.2	48.3	35.5
JACKSON SMSA	692 478	369 144	217 837	(NA)	-	692 478	105 497	586 981	369 144	217 837	15.2	53.3	31.5
HINOS CO.	583 777	320 522	173 862	(NA)	-	583 777	89 393	494 384	320 522	173 862	15.3	54.9	29.8
JACKSON (PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
RANKIN CO.	108 701	48 622	43 975	(NA)	-	108 701	16 104	92 597	48 622	43 975	14.8	44.7	40.5
JACKSON (PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MEMPHIS, TENN.													
ARK.-MISS. SMSA ¹⁶	88 890	55 839	23 611	(NA)	-	88 890	9 440	79 450	55 839	23 611	10.6	62.8	26.6
DE SOTO CO.	88 890	55 839	23 611	(NA)	-	88 890	9 440	79 450	55 839	23 611	10.6	62.8	26.6
NON-SMSA PORTION	3 256 150	1 591 169	979 642	(NA)	-	3 256 150	685 339	2 570 811	1 591 169	979 642	21.0	48.9	30.1
ADAMS	106 925	50 666	42 512	(NA)	-	106 925	13 747	93 178	50 666	42 512	12.9	47.4	39.8
ALCORN	33 249	13 404	12 641	(NA)	-	33 249	7 204	26 045	13 404	12 641	21.7	40.3	38.0
AMITE	23 936	12 090	5 310	(NA)	-	23 936	6 536	17 400	12 090	5 310	27.3	50.5	22.2
ATTALA	34 899	15 682	9 459	(NA)	-	34 899	9 758	25 141	15 682	9 459	28.0	44.9	27.1
BENTON	10 112	5 721	2 386	(NA)	-	10 112	2 005	8 107	5 721	2 386	19.8	56.6	23.6
BOLIVAR	79 692	41 114	17 507	(NA)	-	79 692	21 071	58 621	41 114	17 507	26.4	51.6	22.0
CALHOUN	20 764	11 135	6 963	(NA)	-	20 764	2 666	18 098	11 135	6 963	12.8	53.6	33.5
CARROLL	16 124	10 723	2 666	(NA)	-	16 124	2 735	13 389	10 723	2 666	17.0	66.5	16.5
CHICKASAW	23 251	13 834	7 923	(NA)	-	23 251	1 494	21 757	13 834	7 923	6.4	59.5	34.1
CHOCTAW	13 225	8 089	3 144	(NA)	-	13 225	1 992	11 233	8 089	3 144	15.1	61.2	23.8
CLAIBORNE	86 808	7 990	8 442	(NA)	-	86 808	70 376	16 432	7 990	8 442	81.1	9.2	9.7
CLARKE	29 033	11 539	8 197	(NA)	-	29 033	9 297	19 736	11 539	8 197	32.0	39.7	28.2
CLAY	24 164	11 018	8 586	(NA)	-	24 164	4 560	19 604	11 018	8 586	18.9	45.6	35.5
COAHOMA	66 591	39 891	18 571	(NA)	-	66 591	8 129	58 462	39 891	18 571	12.2	59.9	27.9
COPIAH	38 029	20 429	11 051	(NA)	-	38 029	6 549	31 480	20 429	11 051	17.2	53.7	29.1
COVINGTON	29 482	4 966	8 835	(NA)	-	29 482	15 681	13 801	4 966	8 835	53.2	16.8	30.0
FORREST	146 015	89 616	35 309	(NA)	-	146 015	21 090	124 925	89 616	35 309	14.4	61.4	24.2
FRANKLIN	15 621	6 187	3 149	(NA)	-	15 621	6 285	9 336	6 187	3 149	40.2	39.6	20.2
GEORGE	21 451	11 381	6 820	(NA)	-	21 451	3 250	18 201	11 381	6 820	15.2	53.1	31.8
GREENE	15 419	9 952	3 852	(NA)	-	15 419	1 615	13 804	9 952	3 852	10.5	64.5	25.0
GRENADA	37 434	17 283	13 264	(NA)	-	37 434	6 887	30 547	17 283	13 264	18.4	46.2	35.4
HOLMES	29 030	16 943	6 747	(NA)	-	29 030	5 340	23 690	16 943	6 747	18.4	58.4	23.2
HUMPHREYS	23 723	13 740	4 778	(NA)	-	23 723	5 205	18 518	13 740	4 778	21.9	57.9	20.1
ISSAQUENA	9 756	6 014	1 434	(NA)	-	9 756	2 308	7 448	6 014	1 434	23.7	61.6	14.7
ITAWAMBA	18 677	6 778	9 121	(NA)	-	18 677	2 778	15 899	6 778	9 121	14.9	36.3	48.8
JACKSON	253 114	111 951	80 841	(NA)	-	253 114	60 322	192 792	111 951	80 841	23.8	44.2	31.9
JASPER	28 223	9 731	8 520	(NA)	-	28 223	9 972	18 251	9 731	8 520	35.3	34.5	30.2
JEFFERSON	15 474	7 815	3 844	(NA)	-	15 474	3 815	11 659	7 815	3 844	24.7	50.5	24.8
JEFFERSON DAVIS	17 601	6 230	4 585	(NA)	-	17 601	6 786	10 815	6 230	4 585	38.6	35.4	26.0
JONES	102 417	44 991	37 345	(NA)	-	102 417	20 081	82 336	44 991	37 345	19.6	43.9	36.5
KEMPER	15 880	10 477	3 111	(NA)	-	15 880	2 292	13 588	10 477	3 111	14.4	66.0	19.6
LAFAYETTE	30 432	15 812	10 891	(NA)	-	30 432	3 729	26 703	15 812	10 891	12.3	52.0	35.8
LAMAR	32 317	13 858	12 460	(NA)	-	32 317	5 999	26 318	13 858	12 460	18.6	42.9	38.6
LAUDERDALE	154 065	82 798	42 854	(NA)	-	154 065	28 413	125 652	82 798	42 854	18.4	53.7	27.8
LAWRENCE	15 587	8 098	4 957	(NA)	-	15 587	2 532	13 055	8 098	4 957	16.2	52.0	31.8
LEAKE	19 611	10 797	6 211	(NA)	-	19 611	2 603	17 008	10 797	6 211	13.3	55.1	31.7
LEE	91 693	47 110	36 624	(NA)	-	91 693	7 959	83 734	47 110	36 624	8.7	51.4	39.9
LEFLORE	82 447	53 451	19 063	(NA)	-	82 447	9 933	72 514	53 451	19 063	12.0	64.8	23.1
LINCOLN	35 439	14 359	15 194	(NA)	-	35 439	5 886	29 553	14 359	15 194	16.6	40.5	42.9
LOWNOES	81 367	46 952	24 261	(NA)	-	81 367	10 154	71 213	46 952	24 261	12.5	57.7	29.8
MAISON	52 542	26 254	16 716	(NA)	-	52 542	9 572	42 970	26 254	16 716	18.2	50.0	31.8
MARION	44 029	25 508	12 045	(NA)	-	44 029	6 476	37 553	25 508	12 045	14.7	57.9	27.4
MARSHALL	30 234	15 759	8 432	(NA)	-	30 234	6 043	24 191	15 759	8 432	20.0	52.1	27.9
MONROE	45 394	17 683	16 274	(NA)	-	45 394	11 437	33 957	17 683	16 274	25.2	39.0	35.9
MONTGOMERY	18 223	10 655	5 393	(NA)	-	18 223	2 175	16 048	10 655	5 393	11.9	58.5	29.6
NESHOMA	22 849	10 998	10 000	(NA)	-	22 849	1 851	20 998	10 998	10 000	8.1	48.1	43.8
NEWTON	24 899	13 051	8 940	(NA)	-	24 899	2 908	21 991	13 051	8 940	11.7	52.4	35.9
NOXUBEE	21 632	12 728	5 806	(NA)	-	21 632	3 098	18 534	12 728	5 806	14.3	58.8	26.8
OKTIBBEHA	41 344	24 526	12 712	(NA)	-	41 344	4 106	37 238	24 526	12 712	9.9	59.3	30.7
PANOLA	39 301	17 866	9 061	(NA)	-	39 301	12 374	26 927	17 866	9 061	31.5	45.5	23.1
PEARL RIVER	42 739	24 471	10 056	(NA)	-	42 739	8 212	34 527	24 471	10 056	19.2	57.3	23.5
PERRY	13 837	6 203	4 201	(NA)	-	13 837	3 433	10 404	6 203	4 201	24.8	44.8	30.4
PIKE	60 795	34 583	15 368	(NA)	-	60 795	10 844	49 951	34 583	15 368	17.8	56.9	25.3
PONTOTOC	31 496	21 713	7 388	(NA)	-	31 496	2 395	29 101	21 713	7 388	7.6	68.9	23.5
PRENTISS	19 170	8 328	9 332	(NA)	-	19 170	1 510	17 660	8 328	9 332	7.9	43.4	48.7
QUITMAN	24 428	14 364	5 309	(NA)	-	24 428	4 755	19 673	14 364	5 309	19.5	58.8	21.7

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MISSISSIPPI--CON.													
NON-SMSA PORTION--													
CON.													
SCOTT	25 489	10 982	11 140	(NA)	-	25 489	3 367	22 122	10 982	11 140	13.2	43.1	43.7
SHARKEY	15 744	8 572	3 792	(NA)	-	15 744	3 380	12 364	8 572	3 792	21.5	54.4	24.1
SIMPSON	30 685	15 776	9 600	(NA)	-	30 685	5 309	25 376	15 776	9 600	17.3	51.4	31.3
SMITH	16 450	8 136	6 019	(NA)	-	16 450	2 295	14 155	8 136	6 019	14.0	49.5	36.6
SUNFLOWER	55 897	30 638	17 420	(NA)	-	55 897	7 839	48 058	30 638	17 420	14.0	54.8	31.2
TALLAHATCHIE	21 661	9 856	6 528	(NA)	-	21 661	5 277	16 384	9 856	6 528	24.4	45.5	30.1
TATE	29 180	12 654	8 912	(NA)	-	29 180	7 614	21 566	12 654	8 912	26.1	43.4	30.5
TIPPAH	18 556	10 090	5 920	(NA)	-	18 556	2 546	16 010	10 090	5 920	13.7	54.4	31.9
TISHOMINGO	17 719	6 145	9 416	(NA)	-	17 719	2 158	15 561	6 145	9 416	12.2	34.7	53.1
TUNICA	18 255	10 149	3 804	(NA)	-	18 255	4 302	13 953	10 149	3 804	23.6	55.6	20.8
UNION	25 818	11 685	10 192	(NA)	-	25 818	3 941	21 877	11 685	10 192	15.3	45.3	39.5
WALTHALL	20 403	6 369	5 064	(NA)	-	20 403	8 970	11 433	6 369	5 064	44.0	31.2	24.8
WARREN	170 165	74 471	50 487	(NA)	-	170 165	45 207	124 958	74 471	50 487	26.6	43.8	29.7
WASHINGTON	170 955	70 304	50 307	(NA)	-	170 955	50 344	120 611	70 304	50 307	29.4	41.1	29.4
WAYNE	21 313	9 876	8 120	(NA)	-	21 313	3 317	17 996	9 876	8 120	15.6	46.3	38.1
WEBSTER	17 703	11 114	5 796	(NA)	-	17 703	793	16 910	11 114	5 796	4.5	62.8	32.7
WILKINSON	16 951	10 894	3 787	(NA)	-	16 951	2 270	14 681	10 894	3 787	13.4	64.3	22.3
WINSTON	28 496	15 933	8 938	(NA)	-	28 496	3 625	24 871	15 933	8 938	12.7	55.9	31.4
YALOBUSHA	13 846	6 055	4 464	(NA)	-	13 846	3 327	10 519	6 055	4 464	24.0	43.7	32.2
YAZOO	58 875	26 165	23 475	(NA)	-	58 875	9 235	49 640	26 165	23 475	15.7	44.4	39.9
MISSOURI													
TOTAL	17 263 352	10 880 304	4 310 107	-	-	17 263 352	2 072 941	15 190 411	10 880 304	4 310 107	12.0	63.0	25.0
SMSA PORTION	11 682 348	7 649 909	3 024 974	-	-	11 682 348	1 007 465	10 674 883	7 649 909	3 024 974	8.6	65.5	25.9
COLUMBIA SMSA	279 261	212 352	51 292	-	-	279 261	15 617	263 644	212 352	51 292	5.6	76.0	18.4
BOONE CO.	279 261	212 352	51 292	-	-	279 261	15 617	263 644	212 352	51 292	5.6	76.0	18.4
COLUMBIA	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANSAS CITY, MO.	3 265 097	1 962 076	1 034 245	-	-	3 265 097	268 776	2 996 321	1 962 076	1 034 245	8.2	60.1	31.7
KANSAS SMSA	150 863	88 048	29 816	-	-	150 863	32 999	117 864	88 048	29 816	21.9	58.4	19.8
CASS CO.	600 223	394 249	161 495	-	-	600 223	44 479	555 744	394 249	161 495	7.4	65.7	26.9
CLAY CO.	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
INDEPENDENCE	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANSAS CITY	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
JACKSON CO.	2 225 869	1 310 301	771 011	-	-	2 225 869	144 557	2 081 312	1 310 301	771 011	6.5	58.9	34.6
INDEPENDENCE	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANSAS CITY	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PLATTE CO.	224 487	132 324	60 815	-	-	224 487	31 348	193 139	132 324	60 815	14.0	58.9	27.1
KANSAS CITY	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
RAY CO.	63 655	37 154	11 108	-	-	63 655	15 393	48 262	37 154	11 108	24.2	58.4	17.5
ST. JOSEPH SMSA	280 651	160 308	81 001	-	-	280 651	39 342	241 309	160 308	81 001	14.0	57.1	28.9
ANDREW CO.	47 059	24 307	11 515	-	-	47 059	11 237	35 822	24 307	11 515	23.9	51.7	24.5
BUCHANAN CO.	233 592	136 001	69 486	-	-	233 592	28 105	205 487	136 001	69 486	12.0	58.2	29.7
ST. JOSEPH	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ST. LOUIS, MO.	7 200 541	4 832 364	1 728 087	-	-	7 200 541	640 090	6 560 451	4 832 364	1 728 087	8.9	67.1	24.0
ILL. SMSA	213 175	97 249	38 013	-	-	213 175	77 913	135 262	97 249	38 013	36.5	45.6	17.8
FRANKLIN CO.	380 470	196 582	61 422	-	-	380 470	122 466	258 004	196 582	61 422	32.2	51.7	16.1
JEFFERSON CO.	523 117	382 741	85 475	-	-	523 117	54 901	468 216	382 741	85 475	10.5	73.2	16.3
ST. CHARLES CO.	4 381 132	3 046 341	1 030 336	-	-	4 381 132	304 455	4 076 677	3 046 341	1 030 336	6.9	69.5	23.5
ST. LOUIS CO.	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
FLORISSANT	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ST. LOUIS CITY	1 702 647	1 109 451	512 841	-	-	1 702 647	80 355	1 622 292	1 109 451	512 841	4.7	65.2	30.1
SPRINGFIELD SMSA	656 798	482 809	130 349	-	-	656 798	43 640	613 158	482 809	130 349	6.6	73.5	19.8
CHRISTIAN CO.	44 054	25 622	10 279	-	-	44 054	8 153	35 901	25 622	10 279	18.5	58.2	23.3
GREENE CO.	612 744	457 187	120 070	-	-	612 744	35 487	577 257	457 187	120 070	5.8	74.6	19.6
SPRINGFIELD	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION	5 581 004	3 230 395	1 285 133	-	-	5 581 004	1 065 476	4 515 528	3 230 395	1 285 133	19.1	57.9	23.0
ADAIR	65 542	40 970	13 766	-	-	65 542	10 806	54 736	40 970	13 766	16.5	62.5	21.0
ATCHISON	44 028	26 189	10 760	-	-	44 028	7 079	36 949	26 189	10 760	16.1	59.5	24.4
AUORAIN	90 521	53 037	19 221	-	-	90 521	18 263	72 258	53 037	19 221	20.2	58.6	21.2
BARRY	43 951	26 247	11 315	-	-	43 951	6 389	37 562	26 247	11 315	14.5	59.7	25.7
BARTON	36 995	18 013	9 308	-	-	36 995	9 674	27 321	18 013	9 308	26.1	48.7	25.2
BATES	52 982	28 816	13 803	-	-	52 982	10 363	42 619	28 816	13 803	19.6	54.4	26.1
BENTON	40 461	25 615	8 449	-	-	40 461	6 397	34 064	25 615	8 449	15.8	63.3	20.9
BOLLINGER	25 882	9 427	5 036	-	-	25 882	11 419	14 463	9 427	5 036	44.1	36.4	19.5
BUTLER	80 421	44 870	18 188	-	-	80 421	17 363	63 058	44 870	18 188	21.6	55.8	22.6
CALOWELL	32 675	18 942	6 113	-	-	32 675	7 620	25 055	18 942	6 113	23.3	58.0	18.7
CALLAWAY	135 566	59 135	61 420	-	-	135 566	15 011	120 555	59 135	61 420	11.1	43.6	45.3
CAMDEN	93 931	58 867	9 287	-	-	93 931	25 777	68 154	58 867	9 287	27.4	62.7	9.9
CAPE GIRARDEAU	199 246	131 802	38 500	-	-	199 246	28 944	170 302	131 802	38 500	14.5	66.2	19.3
CARROLL	71 292	30 297	13 488	-	-	71 292	20 507	43 785	30 297	13 488	38.6	42.5	18.9
CARTER	8 791	5 502	2 315	-	-	8 791	974	7 817	5 502	2 315	11.1	62.6	26.3
CEDAR	24 152	14 219	7 534	-	-	24 152	2 399	21 753	14 219	7 534	9.9	58.9	31.2
CHARITON	63 157	26 869	11 600	-	-	63 157	24 688	38 469	26 869	11 600	39.1	42.5	18.4
CLARK	36 724	20 080	9 834	-	-	36 724	6 810	29 914	20 080	9 834	18.5	54.7	26.8

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
MISSOURI--CON.														
NON-SMSA PORTION-- CON.														
CLINTON	55 777	36 655	9 879	-	-	55 777	9 243	46 534	36 655	9 879	16.6	65.7	17.7	
COLE	219 145	141 602	61 259	-	-	219 145	16 284	202 861	141 602	61 259	7.4	64.6	28.0	
COOPER	54 066	29 983	11 615	-	-	54 066	12 468	41 598	29 983	11 615	23.1	55.5	21.5	
CRAWFORD	42 658	28 068	8 315	-	-	42 658	6 275	36 383	28 068	8 315	14.7	65.8	19.5	
DADE	25 264	12 048	6 287	-	-	25 264	6 929	18 335	12 048	6 287	27.4	47.7	24.9	
DALLAS	24 605	13 507	6 344	-	-	24 605	4 754	19 851	13 507	6 344	19.3	54.9	25.8	
DAVIESS	35 107	23 073	7 839	-	-	35 107	4 195	30 912	23 073	7 839	11.9	65.7	22.3	
DE KALB	31 070	18 219	7 851	-	-	31 070	5 000	26 070	18 219	7 851	16.1	58.6	25.3	
DEWITT	39 195	24 060	11 321	-	-	39 195	3 814	35 381	24 060	11 321	9.7	61.4	28.9	
DOUGLAS	23 839	12 998	6 948	-	-	23 839	3 893	19 946	12 998	6 948	16.3	54.5	29.1	
DUNKLIN	77 705	45 805	14 608	-	-	77 705	17 292	60 413	45 805	14 608	22.3	58.9	18.8	
GASCONADE	44 387	29 175	8 520	-	-	44 387	6 692	37 695	29 175	8 520	15.1	65.7	19.2	
GENESEE	30 897	19 621	6 157	-	-	30 897	5 119	25 778	19 621	6 157	16.6	63.5	19.9	
GRUNDY	38 863	23 012	9 522	-	-	38 863	6 329	32 534	23 012	9 522	16.3	59.2	24.5	
HARRISON	40 045	25 060	10 309	-	-	40 045	4 676	35 369	25 060	10 309	11.7	62.6	25.7	
HENRY	63 246	35 164	16 086	-	-	63 246	11 996	51 250	35 164	16 086	19.0	55.6	25.4	
HICKORY	17 869	10 645	4 733	-	-	17 869	2 491	15 378	10 645	4 733	13.9	59.6	26.5	
HOLT	37 705	21 300	8 481	-	-	37 705	7 924	29 781	21 300	8 481	21.0	56.5	22.5	
HOWARD	38 646	16 763	9 926	-	-	38 646	11 957	26 689	16 763	9 926	30.9	43.4	25.7	
HOWELL	47 730	27 990	13 106	-	-	47 730	6 634	41 096	27 990	13 106	13.9	58.6	27.5	
IRON	65 580	43 624	17 648	-	-	65 580	4 308	61 272	43 624	17 648	6.6	66.5	26.9	
JASPER	254 224	154 956	67 916	-	-	254 224	31 352	222 872	154 956	67 916	12.3	61.0	26.7	
JOHNSON	98 071	60 668	18 713	-	-	98 071	18 690	79 381	60 668	18 713	19.1	61.9	19.1	
KNOX	24 142	12 685	5 237	-	-	24 142	6 220	17 922	12 685	5 237	25.8	52.5	21.7	
LACLEDE	52 995	29 944	16 885	-	-	52 995	6 166	46 829	29 944	16 885	11.6	56.5	31.9	
LAFAYETTE	91 633	51 693	20 825	-	-	91 633	19 115	72 518	51 693	20 825	20.9	56.4	22.7	
LAWRENCE	62 687	30 975	16 500	-	-	62 687	15 212	47 475	30 975	16 500	24.3	49.4	26.3	
LEWIS	31 732	17 083	8 659	-	-	31 732	5 990	25 742	17 083	8 659	18.9	53.8	27.3	
LINCOLN	71 894	43 098	14 807	-	-	71 894	13 989	57 905	43 098	14 807	19.5	59.9	20.6	
LINN	44 656	25 263	11 618	-	-	44 656	7 775	36 881	25 263	11 618	17.4	56.6	26.0	
LIVINGSTON	53 881	33 804	12 429	-	-	53 881	7 648	46 233	33 804	12 429	14.2	62.7	23.1	
MC DONALD	24 511	12 298	7 602	-	-	24 511	4 611	19 900	12 298	7 602	18.8	50.2	31.0	
MACON	51 914	30 779	10 617	-	-	51 914	10 518	41 396	30 779	10 617	20.3	59.3	20.5	
MAHON	29 950	14 197	5 556	-	-	29 950	10 197	19 753	14 197	5 556	34.0	47.4	18.6	
MARIES	22 342	10 578	4 756	-	-	22 342	7 008	15 334	10 578	4 756	31.4	47.3	21.3	
MARION	92 265	58 797	24 729	-	-	92 265	8 739	83 526	58 797	24 729	9.5	63.7	26.8	
MERCER	22 144	14 307	6 302	-	-	22 144	1 535	20 609	14 307	6 302	6.9	64.6	28.5	
MILLER	64 611	24 908	9 630	-	-	64 611	30 073	34 538	24 908	9 630	46.5	38.6	14.9	
MISSISSIPPI	54 848	36 949	9 042	-	-	54 848	8 857	45 991	36 949	9 042	16.1	67.4	16.5	
MONITEAU	35 967	22 937	6 999	-	-	35 967	6 031	29 936	22 937	6 999	16.8	63.8	19.5	
MONROE	35 631	21 054	8 540	-	-	35 631	6 037	29 594	21 054	8 540	16.9	59.1	24.0	
MONTGOMERY	48 243	24 212	10 195	-	-	48 243	13 836	34 407	24 212	10 195	28.7	50.2	21.1	
MORGAN	51 163	28 846	8 318	-	-	51 163	13 999	37 164	28 846	8 318	27.4	56.4	16.3	
NEW MADRID	120 608	85 764	16 392	-	-	120 608	18 452	102 156	85 764	16 392	15.3	71.1	13.6	
NEWTON	88 184	44 897	22 357	-	-	88 184	20 930	67 254	44 897	22 357	23.7	50.9	25.4	
NODAWAY	89 581	51 415	26 171	-	-	89 581	11 995	77 586	51 415	26 171	13.4	57.4	29.2	
OREGON	18 261	9 519	5 602	-	-	18 261	3 140	15 121	9 519	5 602	17.2	52.1	30.7	
OSAGE	37 036	15 047	9 187	-	-	37 036	12 802	24 234	15 047	9 187	34.6	40.6	24.8	
OZARK	19 467	11 793	5 073	-	-	19 467	2 601	16 866	11 793	5 073	13.4	60.6	26.1	
PEMISCOT	63 634	40 892	8 474	-	-	63 634	14 268	49 366	40 892	8 474	22.4	64.3	13.3	
PERRY	60 573	31 320	15 092	-	-	60 573	14 161	46 412	31 320	15 092	23.4	51.7	24.9	
PETTIS	135 943	87 338	25 301	-	-	135 943	23 304	112 639	87 338	25 301	17.1	64.2	18.6	
PHILLIPS	76 966	55 666	13 964	-	-	76 966	7 336	69 630	55 666	13 964	9.5	72.3	18.1	
PIKE	82 094	47 665	15 850	-	-	82 094	18 579	63 515	47 665	15 850	22.6	58.1	19.3	
POLK	38 324	20 827	10 379	-	-	38 324	7 118	31 206	20 827	10 379	18.6	54.3	27.1	
PULASKI	33 535	19 318	8 881	-	-	33 535	5 336	28 199	19 318	8 881	15.9	57.6	26.5	
PUTNAM	25 583	14 752	6 683	-	-	25 583	2 148	23 435	14 752	6 683	8.4	57.7	33.9	
RALLS	42 345	21 820	10 140	-	-	42 345	10 385	31 960	21 820	10 140	24.5	51.5	23.9	
RANDOLPH	84 285	41 017	28 616	-	-	84 285	14 652	69 633	41 017	28 616	17.4	48.7	34.0	
REYNOLDS	36 463	27 531	6 801	-	-	36 463	2 131	34 332	27 531	6 801	5.8	75.5	18.7	
RIPLEY	18 064	10 457	4 931	-	-	18 064	2 676	15 388	10 457	4 931	14.8	57.9	27.3	
ST. CLAIR	24 960	11 713	7 027	-	-	24 960	6 220	18 740	11 713	7 027	24.9	46.9	28.2	
ST. FRANCOIS	128 374	58 660	17 660	-	-	128 374	52 054	76 320	58 660	17 660	40.5	45.7	13.8	
STE. GENEVIEVE	58 122	30 333	11 653	-	-	58 122	16 136	41 986	30 333	11 653	27.8	52.2	20.0	
SALINE	90 087	49 582	15 312	-	-	90 087	25 193	64 894	49 582	15 312	28.0	55.0	17.0	
SCHUYLER	18 303	8 507	3 681	-	-	18 303	6 115	12 188	8 507	3 681	33.4	46.5	20.1	
SCOTLAND	26 784	15 908	7 241	-	-	26 784	3 635	23 149	15 908	7 241	13.6	59.4	27.0	
SCOTT	93 459	56 614	17 365	-	-	93 459	19 480	73 979	56 614	17 365	20.8	60.6	18.6	
SMITH	13 285	6 664	3 726	-	-	13 285	2 895	10 390	6 664	3 726	21.8	50.2	28.0	
SMELBY	32 279	19 160	9 703	-	-	32 279	3 416	28 863	19 160	9 703	10.6	59.4	30.1	
STODOLAR	79 426	46 085	12 129	-	-	79 426	21 212	58 214	46 085	12 129	26.7	58.0	15.3	
STONE	39 324	23 210	12 165	-	-	39 324	3 949	35 375	23 210	12 165	10.0	59.0	30.9	
SULLIVAN	24 257	14 698	6 920	-	-	24 257	2 639	21 618	14 698	6 920	10.9	60.6	28.5	
TANEY	59 041	44 578	9 909	-	-	59 041	4 554	54 487	44 578	9 909	7.7	75.5	16.8	
TEXAS	36 049	19 192	11 744	-	-	36 049	5 113	30 936	19 192	11 744	14.2	53.2	32.6	

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
MISSOURI--CON.													
NON-SMSA PORTION--CON.													
VERNON	61 749	31 734	16 747	-	-	61 749	13 268	48 481	31 734	16 747	21.5	51.4	27.1
WARREN	46 460	29 264	10 382	-	-	46 460	6 814	39 646	29 264	10 382	14.7	63.0	22.3
WASHINGTON	50 481	30 369	9 091	-	-	50 481	11 021	39 460	30 369	9 091	21.8	60.2	18.0
WAYNE	20 894	9 242	5 163	-	-	20 894	6 489	14 405	9 242	5 163	31.1	44.2	24.7
WEBSTER	41 801	24 064	10 885	-	-	41 801	6 852	34 949	24 064	10 885	16.4	57.6	26.0
WORTH	18 031	11 768	3 900	-	-	18 031	2 363	15 668	11 768	3 900	13.1	65.3	21.6
WRIGHT	27 672	14 712	8 270	-	-	27 672	4 690	22 982	14 712	8 270	16.9	53.2	29.9
MONTANA ^{11 13 18}													
TOTAL	1 621 954	739 360	468 434	-	-	1 621 954	414 160	1 207 794	739 360	468 434	25.5	45.6	28.9
SMSA PORTION													
BILLINGS SMSA	273 373	172 945	77 000	-	-	273 373	23 428	249 945	172 945	77 000	8.6	63.3	28.2
BILLINGS SMSA	180 940	112 769	53 467	-	-	180 940	14 704	166 236	112 769	53 467	8.1	62.3	29.5
YELLOWSTONE CO. . . .	180 940	112 769	53 467	-	-	180 940	14 704	166 236	112 769	53 467	8.1	62.3	29.5
BILLINGS	97 511	97 511	(NA)	-	-	97 511	(NA)	97 511	97 511	(NA)	-	-	-
GREAT FALLS SMSA	92 433	60 176	23 533	-	-	92 433	8 724	83 709	60 176	23 533	9.4	65.1	25.5
CASCADE CO.	92 433	60 176	23 533	-	-	92 433	8 724	83 709	60 176	23 533	9.4	65.1	25.5
GREAT FALLS	58 502	58 502	(NA)	-	-	58 502	(NA)	58 502	58 502	(NA)	-	-	-
NON-SMSA PORTION													
BEAVERHEAD	1 348 581	566 415	391 434	-	-	1 348 581	390 732	957 849	566 415	391 434	29.0	42.0	29.0
BEAVERHEAD	16 386	6 590	7 973	-	-	16 386	1 823	14 563	6 590	7 973	11.1	40.2	48.7
BIG HORN	70 050	9 150	18 837	-	-	70 050	42 063	27 987	9 150	18 837	60.0	13.1	26.9
BLAINE	23 330	6 109	5 404	-	-	23 330	11 817	11 513	6 109	5 404	50.7	26.2	23.2
BROADWATER	7 149	3 027	2 992	-	-	7 149	1 130	6 019	3 027	2 992	15.8	42.3	41.9
CARBON	20 887	8 375	4 952	-	-	20 887	7 560	13 327	8 375	4 952	36.2	40.1	23.7
CARTER	7 584	2 647	3 432	-	-	7 584	1 505	6 079	2 647	3 432	19.8	34.9	45.3
CHOUTEAU	28 488	16 885	8 527	-	-	28 488	3 076	25 412	16 885	8 527	10.8	59.3	29.9
CUSTER	19 492	11 161	6 437	-	-	19 492	1 894	17 598	11 161	6 437	9.7	57.3	33.0
DANIELS	8 331	4 198	3 601	-	-	8 331	532	7 799	4 198	3 601	6.4	50.4	43.2
DAWSON	21 266	10 818	6 970	-	-	21 266	3 478	17 788	10 818	6 970	16.4	50.9	32.8
DEER LODGE													
FALLON	17 559	7 485	8 677	-	-	17 559	1 397	16 162	7 485	8 677	8.0	42.6	49.4
FALLON	38 435	4 158	5 062	-	-	38 435	29 215	9 220	4 158	5 062	76.0	10.8	13.2
FERGUS	23 512	12 365	9 739	-	-	23 512	1 408	22 104	12 365	9 739	6.0	52.6	41.4
FLATHEAD	81 401	50 155	23 739	-	-	81 401	7 507	73 894	50 155	23 739	9.2	61.6	29.2
GALLATIN	56 329	31 514	19 214	-	-	56 329	5 601	50 728	31 514	19 214	9.9	55.9	34.1
GARFIELD	6 703	3 218	3 198	-	-	6 703	287	6 416	3 218	3 198	4.3	48.0	47.7
GLACIER	31 476	8 030	4 879	-	-	31 476	18 567	12 909	8 030	4 879	59.0	25.5	15.5
GOLDEN VALLEY	4 333	1 740	1 456	-	-	4 333	1 137	3 196	1 740	1 456	26.2	40.2	33.6
GRANITE	5 706	2 171	2 150	-	-	5 706	1 385	4 321	2 171	2 150	24.3	38.0	37.7
HILL	35 875	18 066	10 039	-	-	35 875	7 770	28 105	18 066	10 039	21.7	50.4	28.0
JEFFERSON													
JUDITH BASIN	10 071	3 940	3 171	-	-	10 071	2 960	7 111	3 940	3 171	29.4	39.1	31.5
JUDITH BASIN	9 872	4 763	3 361	-	-	9 872	1 748	8 124	4 763	3 361	17.7	48.2	34.0
LAKE	27 163	18 473	7 041	-	-	27 163	1 649	25 514	18 473	7 041	6.1	68.0	25.9
LEWIS AND CLARK	57 766	32 797	17 930	-	-	57 766	7 039	50 727	32 797	17 930	12.2	56.8	31.0
LIBERTY	13 756	5 600	3 238	-	-	13 756	4 918	8 838	5 600	3 238	35.8	40.7	23.5
LINCOLN	27 423	13 664	10 228	-	-	27 423	3 531	23 892	13 664	10 228	12.9	49.8	37.3
MCCONE	11 214	5 078	4 163	-	-	11 214	1 973	9 241	5 078	4 163	17.6	45.3	37.1
MAISON	15 538	7 401	5 400	-	-	15 538	2 737	12 801	7 401	5 400	17.6	47.6	34.8
MEAGHER	5 672	2 559	2 701	-	-	5 672	412	5 260	2 559	2 701	7.3	45.1	47.6
MINERAL	5 017	2 055	1 799	-	-	5 017	1 163	3 854	2 055	1 799	23.2	41.0	35.9
MISSOULA													
MUSSELSHELL	116 809	71 680	37 090	-	-	116 809	8 039	108 770	71 680	37 090	6.9	61.4	31.8
MUSSELSHELL	14 614	3 446	2 893	-	-	14 614	8 275	6 339	3 446	2 893	56.6	23.6	19.8
PARK	17 272	10 744	4 741	-	-	17 272	1 787	15 485	10 744	4 741	10.3	62.2	27.4
PETROLEUM	3 283	907	1 526	-	-	3 283	850	2 433	907	1 526	25.9	27.6	46.5
PHILLIPS	19 152	6 874	6 360	-	-	19 152	5 918	13 234	6 874	6 360	30.9	35.9	33.2
PONDERA	18 835	9 327	5 516	-	-	18 835	3 992	14 843	9 327	5 516	21.2	49.5	29.3
POWDER RIVER	63 564	3 116	4 959	-	-	63 564	55 489	8 075	3 116	4 959	87.3	4.9	7.8
POWELL	12 542	5 200	3 946	-	-	12 542	3 396	9 146	5 200	3 946	27.1	41.5	31.5
PRAIRIE	5 180	1 929	2 245	-	-	5 180	1 006	4 174	1 929	2 245	19.4	37.2	43.3
RAVALLI	23 381	12 007	9 567	-	-	23 381	1 807	21 574	12 007	9 567	7.7	51.4	40.9
RICHLAND													
ROOSEVELT	48 214	10 511	11 271	-	-	48 214	26 432	21 782	10 511	11 271	54.8	21.8	23.4
ROOSEVELT	23 437	8 415	6 621	-	-	23 437	8 401	15 036	8 415	6 621	35.8	35.9	28.3
ROSEBUD	74 778	24 257	12 248	-	-	74 778	38 273	36 505	24 257	12 248	51.2	32.4	16.4
SANDERS	19 897	8 715	7 740	-	-	19 897	3 442	16 455	8 715	7 740	17.3	43.8	38.9
SHERIDAN	21 747	6 722	5 594	-	-	21 747	9 431	12 316	6 722	5 594	43.4	30.9	25.7
SILVER BOW	53 635	24 698	21 668	-	-	53 635	7 269	46 366	24 698	21 668	13.6	46.0	40.4
STILLWATER	12 595	6 166	3 925	-	-	12 595	2 504	10 091	6 166	3 925	19.9	49.0	31.2
SWEET GRASS	7 324	3 418	2 398	-	-	7 324	1 508	5 816	3 418	2 398	20.6	46.7	32.7
TETON	17 076	8 675	5 570	-	-	17 076	2 831	14 245	8 675	5 570	16.6	50.8	32.6
TOOLE	28 026	9 166	5 285	-	-	28 026	13 575	14 451	9 166	5 285	48.4	32.7	18.9
TREASURE	3 925	1 193	1 452	-	-	3 925	1 280	2 645	1 193	1 452	32.6	30.4	37.0
VALLEY	20 898	10 869	7 675	-	-	20 898	2 354	18 544	10 869	7 675	11.3	52.0	36.7
WHEATLAND	5 322	2 236	2 025	-	-	5 322	1 061	4 261	2 236	2 025	19.9	42.0	38.0
WIBAUX	9 291	1 952	2 809	-	-	9 291	4 530	4 761	1 952	2 809	48.8	21.0	30.2

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
NEBRASKA													
TOTAL	11 767 186	9 921 249	1 638 592	378 078	-	11 389 108	207 345	11 181 763	9 543 171	1 638 592	1.8	83.8	14.4
SMSA PORTION	3 906 619	3 267 530	617 919	145 382	-	3 761 237	21 170	3 740 067	3 122 148	617 919	0.6	83.0	16.4
SIOUX CITY, IOWA- NEBR. SMSA*	95 944	80 753	14 492	3 718	-	92 226	699	91 527	77 035	14 492	0.8	83.5	15.7
OAKOTA CO.	95 944	80 753	14 492	3 718	-	92 226	699	91 527	77 035	14 492	0.8	83.5	15.7
LINCOLN SMSA	1 210 540	1 018 679	184 977	42 250	-	1 168 290	6 884	1 161 406	976 429	184 977	0.6	83.6	15.8
LANCASTER CO.	1 210 540	1 018 679	184 977	42 250	-	1 168 290	6 884	1 161 406	976 429	184 977	0.6	83.6	15.8
LINCOLN	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OMAHA, NEBR.-IOWA SMSA*	2 600 135	2 168 098	418 450	99 414	-	2 500 721	13 587	2 487 134	2 068 684	418 450	0.5	82.7	16.7
DOUGLAS CO.	2 254 331	1 867 672	375 539	90 011	-	2 164 320	11 120	2 153 200	1 777 661	375 539	0.5	82.1	17.4
OMAHA	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SARPY CO.	345 804	300 426	42 911	9 403	-	336 401	2 467	333 934	291 023	42 911	0.7	86.5	12.8
NON-SMSA PORTION	7 860 567	6 653 719	1 020 673	232 696	-	7 627 871	186 175	7 441 696	6 421 023	1 020 673	2.4	84.2	13.4
ADAMS	245 544	210 128	29 645	9 124	-	236 420	5 771	230 649	201 004	29 645	2.4	85.0	12.5
ANTELOPE	91 379	79 642	11 132	2 533	-	88 846	605	88 241	77 109	11 132	0.7	86.8	12.5
ARTHUR	12 121	10 659	1 459	51	-	12 070	3	12 067	10 608	1 459	(2)	87.9	12.1
BANNER	24 629	21 169	3 434	36	-	24 593	26	24 567	21 133	3 434	0.1	85.9	14.0
BLAINE	12 423	10 752	1 367	110	-	12 313	304	12 009	10 642	1 367	2.5	86.4	11.1
BOONE	74 255	63 505	8 261	2 163	-	72 092	2 489	69 603	61 342	8 261	3.5	85.1	11.5
BOX BUTTE	98 194	84 804	12 433	3 089	-	95 105	957	94 148	81 715	12 433	1.0	85.9	13.1
BOYD	24 140	20 138	3 973	1 035	-	23 105	29	23 076	19 103	3 973	0.1	82.7	17.2
BROWN	36 291	30 753	5 360	1 471	-	34 820	178	34 642	29 282	5 360	0.5	84.1	15.4
BUFFALO	252 030	205 125	36 896	7 890	-	244 140	10 009	234 131	197 235	36 896	4.1	80.8	15.1
BURT	84 092	71 505	11 882	2 428	-	81 664	705	80 959	69 077	11 882	0.9	84.6	14.5
BUTLER	97 474	84 533	9 826	2 268	-	95 206	3 115	92 091	82 265	9 826	3.3	86.4	10.3
CASS	148 612	125 104	21 727	4 134	-	144 478	1 781	142 697	120 970	21 727	1.2	83.7	15.0
CEDAR	88 234	76 707	11 143	3 230	-	85 004	384	84 620	73 477	11 143	0.5	86.4	13.1
CHASE	65 369	57 001	8 029	957	-	64 412	339	64 073	56 044	8 029	0.5	87.0	12.5
CHERRY	95 046	78 658	15 774	1 282	-	93 764	614	93 150	77 376	15 774	0.7	82.5	16.8
CHEYENNE	97 539	74 990	15 168	2 604	-	94 935	7 381	87 554	72 386	15 168	7.8	76.2	16.0
CLAY	108 154	95 766	9 503	1 998	-	106 156	2 885	103 271	93 768	9 503	2.7	88.3	9.0
COLFAX	82 629	71 154	8 504	3 041	-	79 588	2 971	76 617	68 113	8 504	3.7	85.6	10.7
CUMING	108 768	92 843	15 724	2 783	-	105 985	201	105 784	90 060	15 724	0.2	85.0	14.8
CUSTER	161 963	138 260	19 309	3 719	-	158 244	4 394	153 850	134 541	19 309	2.8	85.0	12.2
DAWES	53 374	43 545	8 856	2 876	-	50 498	973	49 525	40 669	8 856	1.9	80.5	17.5
DAWSON	221 859	184 258	28 871	5 379	-	216 480	8 730	207 750	178 879	28 871	4.0	82.6	13.3
DEUEL	32 452	22 834	5 280	614	-	31 838	4 338	27 500	22 220	5 280	13.6	69.8	16.6
DIXON	58 593	52 081	6 182	2 324	-	56 269	330	55 939	49 757	6 182	0.6	88.4	11.0
DOOGUE	222 786	185 786	32 003	10 137	-	212 649	4 997	207 652	175 649	32 003	2.3	82.6	15.0
DUNDY	41 431	36 332	4 385	543	-	40 888	714	40 174	35 789	4 385	1.7	87.5	10.7
FILLMORE	102 190	91 135	9 504	2 117	-	100 073	1 551	98 522	89 018	9 504	1.5	89.0	9.5
FRANKLIN	63 459	56 594	6 138	1 299	-	62 160	727	61 433	55 295	6 138	1.2	89.0	9.9
FRONTIER	66 788	59 821	6 400	918	-	65 870	567	65 303	58 903	6 400	0.9	89.4	9.7
FURNAS	65 414	57 184	7 157	2 111	-	63 303	1 073	62 230	55 073	7 157	1.7	87.0	11.3
GAGE	187 274	154 579	27 771	8 290	-	178 984	4 924	174 060	146 289	27 771	2.8	81.7	15.5
GARCON	43 025	34 883	5 483	689	-	42 336	2 659	39 677	34 194	5 483	6.3	80.8	13.0
GARFIELD	19 145	16 031	3 030	650	-	18 495	84	18 411	15 381	3 030	0.5	83.2	16.4
GOSPER	50 116	43 504	6 240	432	-	49 684	372	49 312	43 072	6 240	0.7	86.7	12.6
GRANT	15 446	12 673	2 262	98	-	15 348	511	14 837	12 575	2 262	3.3	81.9	14.7
GREELEY	35 453	29 397	4 470	959	-	34 494	1 586	32 908	28 438	4 470	4.6	82.4	13.0
HALL	344 801	287 210	50 513	13 087	-	331 714	7 078	324 636	274 123	50 513	2.1	82.6	15.2
HAMILTON	132 676	118 459	12 694	1 666	-	131 010	1 523	129 487	116 793	12 694	1.2	89.1	9.7
HARLAN	60 938	54 340	5 386	1 279	-	59 659	1 212	58 447	53 061	5 386	2.0	88.9	9.0
HAYES	32 582	30 151	2 215	83	-	32 499	216	32 283	30 068	2 215	0.7	92.5	6.8
HITCHCOCK	50 400	44 606	4 957	1 045	-	49 355	837	48 518	43 561	4 957	1.7	88.3	10.0
HOLT	119 977	101 998	17 238	3 551	-	116 426	741	115 685	98 447	17 238	0.6	84.6	14.8
HOOKER	10 440	8 848	1 094	226	-	10 214	498	9 716	8 622	1 094	4.9	84.4	10.7
HOWARD	74 440	61 695	7 955	1 806	-	72 634	4 790	67 844	59 889	7 955	6.6	82.5	11.0
JEFFERSON	91 295	78 092	10 391	3 496	-	87 799	2 812	84 987	74 596	10 391	3.2	85.0	11.8
JOHNSON	48 085	40 083	7 287	1 775	-	46 310	715	45 595	38 308	7 287	1.5	82.7	15.7
KEARNEY	103 226	91 058	11 239	1 486	-	101 740	929	100 811	89 572	11 239	0.9	88.0	11.0
KEITH	92 378	68 370	13 733	2 133	-	90 245	10 275	79 970	66 237	13 733	11.4	73.4	15.2
KEYA PAHA	15 541	12 873	2 661	200	-	15 341	7	15 334	12 673	2 661	(2)	82.6	17.3
KIMBALL	57 562	42 878	8 824	922	-	56 640	5 860	50 780	41 956	8 824	10.3	74.1	15.6
KNOX	84 226	73 977	10 195	3 755	-	80 471	54	80 417	70 222	10 195	0.1	87.3	12.7
LINCOLN	289 299	232 398	45 445	9 703	-	279 596	11 456	268 140	222 695	45 445	4.1	79.6	16.3
LOGAN	11 820	10 230	1 585	215	-	11 605	5	11 600	10 015	1 585	(2)	86.3	13.7
LOUP	13 059	11 820	1 234	125	-	12 934	5	12 929	11 695	1 234	(2)	90.4	9.5
MCPHERSON	11 731	10 076	1 650	62	-	11 669	5	11 664	10 014	1 650	(2)	85.8	14.1
MADISON	209 733	172 597	35 064	10 008	-	199 725	2 072	197 653	162 589	35 064	1.0	81.4	17.6
MERRICK	95 129	76 920	10 334	2 175	-	92 954	7 875	85 079	74 745	10 334	8.5	80.4	11.1
MORRILL	55 095	41 548	9 110	1 605	-	53 490	4 437	49 053	39 943	9 110	8.3	74.7	17.0
NANCE	49 817	41 761	5 293	1 732	-	48 085	2 763	45 322	40 029	5 293	5.7	83.2	11.0

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
NEBRASKA--CON.													
NON-SMSA PORTION-- CON.													
NEMAH	67 494	59 274	7 178	2 275	-	65 219	1 042	64 177	56 999	7 178	1.6	87.4	11.0
NUCKOLLS	80 322	71 034	7 626	2 170	-	78 152	1 662	76 490	68 864	7 626	2.1	88.1	9.8
OTOE	121 928	105 041	15 295	4 481	-	117 447	1 592	115 855	100 560	15 295	1.4	85.6	13.0
PAWNEE	36 120	31 599	3 891	1 033	-	35 087	630	34 457	30 566	3 891	1.8	87.1	11.1
PERKINS	67 080	59 494	6 830	783	-	66 297	756	65 541	58 711	6 830	1.1	88.6	10.3
PHILIPS	135 761	116 888	18 188	2 469	-	133 292	685	132 607	114 419	18 188	0.5	85.8	13.6
PIERCE	72 353	62 986	8 839	2 972	-	69 381	528	68 853	60 014	8 839	0.8	86.5	12.7
PLATTE	201 084	160 785	33 836	8 229	-	192 855	6 463	186 392	152 556	33 836	3.4	79.1	17.5
POLK	84 729	74 513	7 923	1 571	-	83 158	2 293	80 865	72 942	7 923	2.8	87.7	9.5
RED WILLOW	102 819	88 581	13 301	4 183	-	98 636	937	97 699	84 398	13 301	0.9	85.6	13.5
RICHARDSON	81 566	71 608	8 943	3 767	-	77 799	1 015	76 784	67 841	8 943	1.3	87.2	11.5
ROCK	39 069	34 365	4 579	595	-	38 474	125	38 349	33 770	4 579	0.3	87.8	11.9
SALINE	123 491	109 505	12 636	4 268	-	119 223	1 350	117 873	105 237	12 636	1.1	88.3	10.6
SAUNDERS	159 580	131 437	23 524	4 922	-	154 658	4 619	150 039	126 515	23 524	3.0	81.8	15.2
SCOTT'S BLUFF	215 272	175 431	35 060	8 448	-	206 824	4 781	202 043	166 983	35 060	2.3	80.7	17.0
SEWARD	126 091	110 000	15 111	3 583	-	122 508	980	121 528	106 417	15 111	0.8	86.9	12.3
SHERIDAN	67 866	56 592	10 360	1 577	-	66 289	914	65 375	55 015	10 360	1.4	83.0	15.6
SHERMAN	45 981	38 539	5 247	1 128	-	44 853	2 195	42 658	37 411	5 247	4.9	83.4	11.7
SIOUX	26 850	22 308	4 109	150	-	26 700	433	26 267	22 158	4 109	1.6	83.0	15.4
STANTON	53 234	44 572	8 549	1 229	-	52 005	113	51 892	43 343	8 549	0.2	83.3	16.4
THAYER	89 818	77 377	9 819	2 200	-	87 618	2 622	84 996	75 177	9 819	3.0	85.8	11.2
THOMAS	9 445	7 353	1 545	123	-	9 322	547	8 775	7 230	1 545	5.9	77.6	16.6
THURSTON	45 318	38 784	6 159	1 135	-	44 183	375	43 808	37 649	6 159	0.8	85.2	13.9
VALLEY	56 010	47 720	6 638	1 864	-	54 146	1 652	52 494	45 856	6 638	3.1	84.7	12.3
WASHINGTON	103 101	89 069	13 763	2 941	-	100 160	269	99 891	86 128	13 763	0.3	86.0	13.7
WAYNE	73 269	64 628	8 566	2 443	-	70 826	75	70 751	62 185	8 566	0.1	87.8	12.1
WEBSTER	58 452	52 028	5 246	1 724	-	56 728	1 178	55 550	50 304	5 246	2.1	88.7	9.2
WHEELER	20 889	19 035	1 847	191	-	20 698	7	20 691	18 844	1 847	(2)	91.0	8.9
YORK	153 634	137 352	15 387	2 725	-	150 909	895	150 014	134 627	15 387	0.6	89.2	10.2
NEVADA ² & ¹⁰													
TOTAL	6 576 482	5 133 111	836 627	28 433	-	6 548 049	606 744	5 941 305	5 104 678	836 627	9.3	78.0	12.8
SMSA PORTION	5 051 425	4 154 026	499 834	21 066	-	5 030 359	397 565	4 632 794	4 132 960	499 834	7.9	82.2	9.9
LAS VEGAS SMSA	3 301 391	2 703 644	314 717	12 809	-	3 288 582	283 030	3 005 552	2 690 835	314 717	8.6	81.8	9.6
CLARK CO.	3 301 391	2 703 644	314 717	12 809	-	3 288 582	283 030	3 005 552	2 690 835	314 717	8.6	81.8	9.6
LAS VEGAS	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
RENO SMSA	1 750 034	1 450 382	185 117	8 257	-	1 741 777	114 535	1 627 242	1 442 125	185 117	6.6	82.8	10.6
WASHOE CO.	1 750 034	1 450 382	185 117	8 257	-	1 741 777	114 535	1 627 242	1 442 125	185 117	6.6	82.8	10.6
RENO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION	1 525 057	979 085	336 793	7 367	-	1 517 690	209 179	1 308 511	971 718	336 793	13.8	64.0	22.2
CARSON CITY	259 436	226 105	22 133	1 415	-	258 021	11 198	246 823	224 690	22 133	4.3	87.1	8.6
CHURCHILL	76 799	49 807	10 489	923	-	75 876	16 503	59 373	48 884	10 489	21.7	64.4	13.8
DOUGLAS	230 435	195 314	21 084	361	-	230 074	14 037	216 037	194 953	21 084	6.1	84.7	9.2
ELKO	187 052	128 119	32 741	988	-	186 064	26 192	159 872	127 131	32 741	14.1	68.3	17.6
ESMERALDA	12 245	3 293	2 100	60	-	12 185	6 852	5 333	3 233	2 100	56.2	26.5	17.2
EUREKA	22 487	9 575	7 107	66	-	22 421	5 805	16 616	9 509	7 107	25.9	42.4	31.7
HUMBOLDT	84 846	45 766	16 653	436	-	84 410	22 427	61 983	45 330	16 653	26.6	53.7	19.7
LANOER	40 637	22 337	7 466	171	-	40 466	10 834	29 632	22 166	7 466	26.8	54.8	18.5
LINCOLN	38 727	20 528	7 255	221	-	38 506	10 944	27 562	20 307	7 255	28.4	52.7	18.8
LYON	106 515	66 101	14 734	622	-	105 893	25 680	80 213	65 479	14 734	24.3	61.8	13.9
MINERAL	247 583	91 478	142 837	562	-	247 021	13 268	233 753	90 916	142 837	5.4	36.8	57.8
NYE	103 194	55 771	30 153	375	-	102 819	17 270	85 549	55 396	30 153	16.8	53.9	29.3
PERSHING	50 941	27 181	5 453	238	-	50 703	18 307	32 396	26 943	5 453	36.1	53.1	10.8
STOREY	14 415	8 871	2 486	69	-	14 346	3 058	11 288	8 802	2 486	21.3	61.4	17.3
WHITE PINE	49 745	28 839	14 102	860	-	48 885	6 804	42 081	27 979	14 102	13.9	57.2	28.8
NEW HAMPSHIRE* & ²													
TOTAL	10 700 213	10 699 232	981	139 437	-	10 560 776	-	10 560 776	10 559 795	981	-	100.0	(Z)
SEA PORTION	2 745 971	2 745 887	84	32 767	-	2 713 204	-	2 713 204	2 713 120	84	-	100.0	(Z)
MANCHESTER SEA	2 745 971	2 745 887	84	32 767	-	2 713 204	-	2 713 204	2 713 120	84	-	100.0	(Z)
HILLSBOROUGH CO.	2 745 971	2 745 887	84	32 767	-	2 713 204	-	2 713 204	2 713 120	84	-	100.0	(Z)
MANCHESTER	635 453	635 453	-	17 199	-	618 254	-	618 254	618 254	-	-	100.0	-
NASHUA	533 547	533 547	-	1 145	-	532 402	-	532 402	532 402	-	-	100.0	-
NON-SEA PORTION	7 954 242	7 953 345	897	106 670	-	7 847 572	-	7 847 572	7 846 675	897	-	100.0	(Z)
BELKNAP	729 121	729 108	13	6 847	-	722 274	-	722 274	722 261	13	-	100.0	(Z)
CARROLL	519 157	519 151	6	4 756	-	514 401	-	514 401	514 395	6	-	100.0	(Z)
CHESHIRE	789 629	789 629	-	10 813	-	778 816	-	778 816	778 816	-	-	100.0	-
COOS	315 274	315 099	175	7 250	-	308 024	-	308 024	307 849	175	-	99.9	0.1
GRAFTON	940 532	940 532	-	12 252	-	928 280	-	928 280	928 280	-	-	100.0	-
MERRIMACK	1 261 460	1 260 827	633	21 373	-	1 240 087	-	1 240 087	1 239 454	633	-	99.9	0.1
ROCKINGHAM	2 397 000	2 396 932	68	24 871	-	2 372 129	-	2 372 129	2 372 061	68	-	100.0	(Z)
STRAFFORD	536 097	536 097	-	10 836	-	525 261	-	525 261	525 261	-	-	100.0	-
SULLIVAN	465 972	465 970	2	7 672	-	458 300	-	458 300	458 298	2	-	100.0	(Z)

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area ¹		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
NEW JERSEY ²													
TOTAL	97 096 824	95 259 620	1 741 529	22 929	-	97 073 895	95 675	96 978 220	95 236 691	1 741 529	0.1	98.1	1.8
SMSA PORTION	85 585 507	83 930 056	1 559 931	22 872	-	85 562 635	95 520	85 467 115	83 907 184	1 559 931	0.1	98.1	1.8
WILMINGTON, DEL.-													
N.J.-MO. SMSA*	677 149	658 969	18 117	-	-	677 149	63	677 086	658 969	18 117	(Z)	97.3	2.7
SALEM CO.	677 149	658 969	18 117	-	-	677 149	63	677 086	658 969	18 117	(Z)	97.3	2.7
ATLANTIC CITY SMSA	2 850 050	2 785 537	64 291	-	-	2 850 050	222	2 849 828	2 785 537	64 291	(Z)	97.7	2.3
ATLANTIC CITY	2 850 050	2 785 537	64 291	-	-	2 850 050	222	2 849 828	2 785 537	64 291	(Z)	97.7	2.3
JERSEY CITY SMSA	3 653 942	3 533 263	81 894	1 307	-	3 652 635	38 785	3 613 850	3 531 956	81 894	1.1	96.7	2.2
HUONSON CO.	3 653 942	3 533 263	81 894	1 307	-	3 652 635	38 785	3 613 850	3 531 956	81 894	1.1	96.7	2.2
BAYONNE	402 912	394 581	7 807	-	-	402 912	524	402 388	394 581	7 807	0.1	97.9	1.9
JERSEY CITY	826 253	773 054	32 814	353	-	825 900	20 385	805 515	772 701	32 814	2.5	93.6	4.0
UNION CITY	290 525	275 908	14 599	57	-	290 468	18	290 450	275 851	14 599	(Z)	95.0	5.0
LONG BRANCH-													
ASSBURY PARK SMSA	5 926 315	5 835 718	90 174	12	-	5 926 303	423	5 925 880	5 835 706	90 174	(Z)	98.5	1.5
MONMOUTH CO.	5 926 315	5 835 718	90 174	12	-	5 926 303	423	5 925 880	5 835 706	90 174	(Z)	98.5	1.5
MIDDLETOWN TWP	640 639	633 752	6 886	5	-	640 634	1	640 633	633 747	6 886	(Z)	98.9	1.1
NEWARK SMSA	24 451 931	23 910 310	506 494	4 312	-	24 447 619	35 127	24 412 492	23 905 998	506 494	0.1	97.8	2.1
ESSEX CO.	7 640 469	7 402 323	216 946	532	-	7 639 937	21 200	7 618 737	7 401 791	216 946	0.3	96.9	2.8
BLOOMFIELD	443 738	437 992	5 487	-	-	443 738	259	443 479	437 992	5 487	0.1	98.7	1.2
EAST ORANGE	408 202	388 369	19 402	-	-	408 202	431	407 771	388 369	19 402	0.1	95.1	4.8
IRVINGTON	325 573	310 543	14 914	-	-	325 573	116	325 457	310 543	14 914	(Z)	95.4	4.6
NEWARK	1 105 836	985 666	100 413	532	-	1 105 304	19 757	1 085 547	985 134	100 413	1.8	89.1	9.1
MORRIS CO.	5 742 616	5 632 352	109 263	121	-	5 742 495	1 001	5 741 494	5 632 231	109 263	(Z)	98.1	1.9
PARSIPPANY-													
TROY HILLS													
TWP	554 297	549 254	5 040	28	-	554 269	3	554 266	549 226	5 040	(Z)	99.1	0.9
SOMERSET CO.	3 327 377	3 266 199	60 389	2 877	-	3 324 500	789	3 323 711	3 263 322	60 389	(Z)	98.2	1.8
UNION CO.	7 741 469	7 609 436	119 896	782	-	7 740 687	12 137	7 728 550	7 608 654	119 896	0.2	98.3	1.5
ELIZABETH	1 005 183	971 079	25 062	-	-	1 005 183	9 042	996 141	971 079	25 062	0.9	96.6	2.5
UNION TWP	968 947	952 369	16 546	-	-	968 947	32	968 915	952 369	16 546	(Z)	98.3	1.7
PERTH AMBOY-													
SAYREVILLE SMSA	8 630 940	8 462 051	159 839	3 059	-	8 627 881	9 050	8 618 831	8 458 992	159 839	0.1	98.0	1.9
MIDDLESEX CO.	8 630 940	8 462 051	159 839	3 059	-	8 627 881	9 050	8 618 831	8 458 992	159 839	0.1	98.0	1.9
EDISON TWP	1 055 907	1 043 997	11 300	-	-	1 055 907	610	1 055 297	1 043 997	11 300	0.1	98.9	1.1
WOODBRIIDGE TWP	1 176 263	1 159 428	13 930	-	-	1 176 263	2 905	1 173 358	1 159 428	13 930	0.2	98.6	1.2
NEW YORK, N.Y.-													
N.J. SMSA*	17 616 833	17 398 718	214 791	90	-	17 616 743	3 324	17 613 419	17 398 628	214 791	(Z)	98.8	1.2
BERGEN CO.	17 616 833	17 398 718	214 791	90	-	17 616 743	3 324	17 613 419	17 398 628	214 791	(Z)	98.8	1.2
PATERSON-CLIFTON-													
PASSAIC SMSA	4 691 057	4 609 878	80 029	-	-	4 691 057	1 150	4 689 907	4 609 878	80 029	(Z)	98.3	1.7
PASSAIC CO.	4 691 057	4 609 878	80 029	-	-	4 691 057	1 150	4 689 907	4 609 878	80 029	(Z)	98.3	1.7
CLIFTON	1 094 983	1 084 182	10 681	-	-	1 094 983	120	1 094 863	1 084 182	10 681	(Z)	99.0	1.0
PASSAIC	281 720	266 344	15 125	-	-	281 720	251	281 469	266 344	15 125	0.1	94.5	5.4
PATERSON	630 283	607 205	22 344	-	-	630 283	734	629 549	607 205	22 344	0.1	96.3	3.5
TRENTON SMSA	3 261 771	3 181 127	77 067	625	-	3 261 146	3 577	3 257 569	3 180 502	77 067	0.1	97.5	2.4
MERCER CO.	3 261 771	3 181 127	77 067	625	-	3 261 146	3 577	3 257 569	3 180 502	77 067	0.1	97.5	2.4
HAMILTON TWP	1 082 943	1 053 815	28 898	-	-	1 082 943	230	1 082 713	1 053 815	28 898	(Z)	97.3	2.7
TRENTON	346 816	322 902	21 399	563	-	346 253	2 515	343 738	322 339	21 399	0.7	93.1	6.2
VINELAND-													
MILLVILLE-													
BRIGGETON SMSA	1 237 262	1 204 299	32 741	1 425	-	1 235 837	222	1 235 615	1 202 874	32 741	(Z)	97.3	2.6
CUMBERLAND CO.	1 237 262	1 204 299	32 741	1 425	-	1 235 837	222	1 235 615	1 202 874	32 741	(Z)	97.3	2.6
VINELAND	567 264	572 346	14 834	1 425	-	585 839	84	585 755	570 921	14 834	(Z)	97.5	2.5
ALLENTOWN-													
BETHLEHEM-EASTON													
PA.-N.J. SMSA*	1 191 108	1 169 764	20 670	674	-	1 190 434	674	1 189 760	1 169 090	20 670	0.1	98.2	1.7
WARREN CO.	1 191 108	1 169 764	20 670	674	-	1 190 434	674	1 189 760	1 169 090	20 670	0.1	98.2	1.7
PHILADELPHIA, PA.-													
N.J. SMSA*	11 397 149	11 180 422	213 824	11 368	-	11 385 781	2 903	11 382 878	11 169 054	213 824	(Z)	98.1	1.9
BURLINGTON CO.	4 033 743	3 962 428	71 216	893	-	4 032 850	99	4 032 751	3 961 535	71 216	(Z)	98.2	1.8
CAMDEN CO.	5 023 669	4 910 679	110 319	1 647	-	5 022 022	2 671	5 019 351	4 909 032	110 319	0.1	97.8	2.2
CAMDEN	279 523	247 055	30 002	-	-	279 523	2 466	277 057	247 055	30 002	0.9	88.4	10.7
CHERRY HILL													
TWP	1 113 483	1 100 172	13 311	-	-	1 113 483	-	1 113 483	1 100 172	13 311	-	98.8	1.2
GLOUCESTER CO.	2 339 737	2 307 315	32 289	8 828	-	2 330 909	133	2 330 776	2 298 487	32 289	(Z)	98.6	1.4
NON-SMSA PORTION	11 511 317	11 329 564	181 598	57	-	11 511 260	155	11 511 105	11 329 507	181 598	(Z)	98.4	1.6
CAPE MAY	2 662 622	2 630 906	31 688	1	-	2 662 621	28	2 662 593	2 630 905	31 688	(Z)	98.8	1.2
HUNTERDON	1 558 255	1 520 879	37 297	1	-	1 558 254	79	1 558 175	1 520 878	37 297	(Z)	97.6	2.4
OCEAN	5 815 800	5 730 663	85 094	-	-	5 815 800	43	5 815 757	5 730 663	85 094	(Z)	98.5	1.5
DOVER TWP	1 022 135	1 007 715	14 414	-	-	1 022 135	6	1 022 129	1 007 715	14 414	(Z)	98.6	1.4
SUSSEX	1 474 640	1 447 116	27 519	55	-	1 474 585	5	1 474 580	1 447 061	27 519	(Z)	98.1	1.9
NEW MEXICO													
TOTAL	5 474 315	2 768 689	253 959	121 796	-	5 352 519	2 451 667	2 900 852	2 646 893	253 959	45.8	49.5	4.7
SMSA TOTAL	1 487 961	1 254 175	62 754	46 516	-	1 441 445	171 032	1 270 413	1 207 659	62 754	11.9	83.8	4.4
ALBUQUERQUE SMSA	1 487 961	1 254 175	62 754	46 516	-	1 441 445	171 032	1 270 413	1 207 659	62 754	11.9	83.8	4.4
BERNALILLO SMSA	1 361 559	1 157 339	58 479	44 499	-	1 317 060	145 741	1 171 319	1 112 840	58 479	11.1	84.5	4.4
ALBUQUERQUE	1 097 284	999 709	(NA)	10 800	-	1 086 484	97 575	988 909	988 909	(NA)	9.0	91.0	-
SANDOVAL CO.	126 402	96 836	4 275	2 017	-	124 385	25 291	99 094	94 819	4 275	20.3	76.2	3.4

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
NEW MEXICO--CON.														
NON-SMSA PORTION	3 986 354	1 514 514	191 205	75 280	-	3 911 074	2 280 635	1 630 439	1 439 234	191 205	58.3	36.8	4.9	
CATRON	15 194	5 315	1 921	328	-	14 866	7 958	6 908	4 987	1 921	53.5	33.5	12.9	
CHAVES	134 828	84 598	8 781	5 519	-	129 309	41 449	87 860	79 079	8 781	32.1	61.2	6.8	
COLFAX	61 207	38 090	4 709	1 873	-	59 334	18 408	40 926	36 217	4 709	31.0	61.0	7.9	
CURRY	110 642	87 297	8 717	3 937	-	106 705	14 628	92 077	83 360	8 717	13.7	78.1	8.2	
DE BACA	10 597	5 839	1 699	469	-	10 128	3 059	7 069	5 370	1 699	30.2	53.0	16.8	
DONA ANA	235 498	178 361	15 901	8 536	-	226 962	41 236	185 726	169 825	15 901	18.2	74.8	7.0	
EDDY	489 656	81 795	14 440	4 985	-	484 671	393 421	91 250	76 810	14 440	81.2	15.8	3.0	
GRANT	95 573	33 790	5 885	3 032	-	92 541	55 898	36 643	30 758	5 885	60.4	33.2	6.4	
GUADALUPE	16 683	9 098	2 249	639	-	16 044	5 336	10 708	8 459	2 249	33.3	52.7	14.0	
HARDING	5 949	3 731	1 697	208	-	5 741	521	5 220	3 523	1 697	9.1	61.4	29.6	
HIDALGO	94 716	9 963	3 098	505	-	94 211	81 655	12 556	9 458	3 098	86.7	10.0	3.3	
LEA	630 298	80 987	28 140	4 641	-	625 657	521 171	104 486	76 346	28 140	53.3	12.2	4.5	
LINCOLN	75 213	56 643	5 207	977	-	74 236	13 363	60 873	55 666	5 207	18.0	75.0	7.0	
LOS ALAMOS	84 663	79 300	1 601	1 340	-	83 323	3 762	79 561	77 960	1 601	4.5	93.6	1.9	
LUNA	62 405	39 146	6 745	1 348	-	61 057	16 514	44 543	37 798	6 745	27.0	61.9	11.0	
MCKINLEY	193 679	49 820	7 308	1 734	-	191 945	136 551	55 394	48 086	7 308	71.1	25.1	3.8	
MORA	11 232	7 763	1 083	625	-	10 607	2 386	8 221	7 138	1 083	22.5	67.3	10.2	
OTERO	88 907	68 632	8 010	3 455	-	85 452	12 265	73 187	65 177	8 010	14.4	76.3	9.4	
QUAY	32 651	21 807	4 209	1 525	-	31 126	6 635	24 491	20 282	4 209	21.3	65.2	13.5	
RIO ARriba	138 374	18 904	1 143	2 174	-	136 200	118 327	17 873	16 730	1 143	86.9	12.3	0.8	
ROOSEVELT	54 128	31 841	3 570	1 924	-	52 204	18 717	33 487	29 917	3 570	35.9	57.3	6.8	
SAN JUAN	725 765	100 061	19 542	3 432	-	722 333	606 162	116 171	96 629	19 542	83.9	13.4	2.7	
SAN MIGUEL	52 155	39 761	4 132	2 472	-	49 683	8 262	41 421	37 289	4 132	16.6	75.1	8.3	
SANTA FE	167 819	155 602	6 022	8 488	-	179 331	26 195	153 136	147 114	6 022	14.6	82.0	3.4	
SIERRA	26 337	17 250	4 071	970	-	25 367	5 016	20 351	16 280	4 071	19.8	64.2	16.0	
SOCORRO	38 930	22 768	3 383	1 237	-	37 693	12 779	24 914	21 531	3 383	33.9	57.1	9.0	
TAGS	63 679	41 532	1 642	2 565	-	61 114	20 505	40 609	38 967	1 642	33.6	63.8	2.7	
TORRANCE	30 295	18 104	2 760	818	-	29 477	9 431	20 046	17 286	2 760	32.0	58.6	9.4	
UNION	19 859	12 527	3 346	633	-	19 226	3 986	15 240	11 894	3 346	20.7	61.9	17.4	
VALENCIA	199 422	114 189	10 194	4 891	-	194 531	75 039	119 492	109 298	10 194	38.6	56.2	5.2	
NEW YORK ²														
TOTAL	89 707 088	85 010 013	-	5 737 306	-	83 969 782	4 697 075	79 272 707	79 272 707	-	5.6	94.4	-	
SMSA PORTION	74 997 789	70 966 854	-	5 156 032	-	69 841 757	4 030 935	65 810 822	65 810 822	-	5.8	94.2	-	
ALBANY-SCHENECTADY														
-TROY SMSA	1 879 330	1 774 020	-	100 285	-	1 779 045	105 310	1 673 735	1 673 735	-	5.9	94.1	-	
ALBANY CO.	642 302	604 288	-	38 053	-	604 249	38 014	566 235	566 235	-	6.3	93.7	-	
ALBANY	299 232	277 210	-	19 630	-	279 602	22 022	257 580	257 580	-	7.9	92.1	-	
MONTGOMERY CO.	167 374	157 446	-	7 973	-	159 401	9 928	149 473	149 473	-	6.2	93.8	-	
RENSSELAER CO.	380 322	356 713	-	18 059	-	362 263	23 609	338 654	338 654	-	6.5	93.5	-	
TROY	227 668	211 492	-	7 523	-	220 145	16 176	203 969	203 969	-	7.3	92.7	-	
SARATOGA CO.	303 567	287 929	-	13 602	-	289 965	15 638	274 327	274 327	-	5.4	94.6	-	
SCHENECTADY CO.	385 765	367 644	-	22 598	-	363 167	18 121	345 046	345 046	-	5.0	95.0	-	
SCHENECTADY	189 716	180 090	-	11 268	-	178 448	9 626	168 822	168 822	-	5.4	94.6	-	
BINGHAMTON, N.Y.-														
PA. SMSA*	615 546	588 861	-	27 126	-	588 420	26 685	561 735	561 735	-	4.5	95.5	-	
BROOME CO.	497 481	475 644	-	21 413	-	476 068	21 837	454 231	454 231	-	4.6	95.4	-	
BINGHAMTON	149 230	140 327	-	8 333	-	140 897	8 903	131 994	131 994	-	6.3	93.7	-	
TIOGA CO.	118 065	113 217	-	5 713	-	112 352	4 848	107 504	107 504	-	4.3	95.7	-	
BUFFALO SMSA	3 352 961	3 181 735	-	236 426	-	3 116 535	171 226	2 945 309	2 945 309	-	5.5	94.5	-	
ERIE CO.	2 510 834	2 376 054	-	197 445	-	2 313 389	134 780	2 178 609	2 178 609	-	5.8	94.2	-	
BUFFALO	1 038 718	959 013	-	110 026	-	928 692	79 705	848 987	848 987	-	8.6	91.4	-	
NIAGARA CO.	842 127	805 681	-	38 981	-	803 146	36 446	766 700	766 700	-	4.5	95.5	-	
NIAGARA FALLS	345 116	328 701	-	17 290	-	327 826	16 415	311 411	311 411	-	5.0	95.0	-	
ELMIRA SMSA	319 318	304 399	-	13 556	-	305 762	14 919	290 843	290 843	-	4.9	95.1	-	
CHEMUNG CO.	319 318	304 399	-	13 556	-	305 762	14 919	290 843	290 843	-	4.9	95.1	-	
NASSAU-SUFFOLK														
SMSA	9 316 032	9 012 022	-	420 604	-	8 895 428	304 010	8 591 418	8 591 418	-	3.4	96.6	-	
NASSAU CO.	3 698 966	3 561 920	-	209 048	-	3 489 918	137 046	3 352 872	3 352 872	-	3.9	96.1	-	
SUFFOLK CO.	5 617 066	5 450 102	-	211 556	-	5 405 510	166 964	5 238 546	5 238 546	-	3.1	96.9	-	
NEW YORK, N.Y.-														
N.J. SMSA*	49 969 577	47 014 563	-	3 896 499	-	46 073 078	2 955 014	43 118 064	43 118 064	-	6.4	93.6	-	
NEW YORK CITY	40 825 510	38 339 444	-	3 657 311	-	37 168 199	2 486 066	34 682 133	34 682 133	-	6.7	93.3	-	
PUTNAM CO.	331 199	322 955	-	14 875	-	316 324	8 244	308 080	308 080	-	2.6	97.4	-	
ROCKLAND CO.	2 999 174	2 837 804	-	54 069	-	2 945 105	161 370	2 783 735	2 783 735	-	5.5	94.5	-	
WESTCHESTER CO.	5 813 694	5 514 360	-	170 244	-	5 643 450	299 334	5 344 116	5 344 116	-	5.3	94.7	-	
MOUNT VERNON	217 561	199 635	-	9 618	-	207 943	17 926	190 017	190 017	-	8.6	91.4	-	
NEW ROCHELLE	395 868	368 159	-	14 761	-	381 107	27 709	353 398	353 398	-	7.3	92.7	-	
YONKERS	749 314	700 771	-	45 306	-	704 008	48 543	655 465	655 465	-	6.9	93.1	-	
POUGHKEEPSIE SMSA	2 209 503	2 150 441	-	114 144	-	2 095 359	59 062	2 036 297	2 036 297	-	2.8	97.2	-	
OUTCROSS CO.	2 209 503	2 150 441	-	114 144	-	2 095 359	59 062	2 036 297	2 036 297	-	2.8	97.2	-	
ROCHESTER SMSA	4 449 529	4 219 923	-	156 906	-	4 292 623	229 606	4 063 017	4 063 017	-	5.3	94.7	-	
LIVINGSTON CO.	115 174	109 135	-	6 138	-	109 036	6 039	102 997	102 997	-	5.5	94.5	-	
MONROE CO.	2 482 683	2 329 810	-	96 084	-	2 386 599	152 873	2 233 726	2 233 726	-	6.4	93.6	-	
ROCHESTER	759 473	709 019	-	36 699	-	722 774	50 454	672 320	672 320	-	7.0	93.0	-	
ONTARIO CO.	527 769	508 097	-	17 288	-	510 481	19 672	490 809	490 809	-	3.9	96.1	-	
ORLEANS CO.	133 352	128 203	-	6 872	-	126 480	5 149	121 331	121 331	-	4.1	95.9	-	
WAYNE CO.	1 190 551	1 144 678	-	30 524	-	1 160 027	45 873	1 114 154	1 114 154	-	4.0	96.0	-	

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)			
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		Real	Per- sonal
		Real	Personal					Total	Real	Personal		Real	Personal		
NEW YORK--CON.															
SMSA PORTION--CON.															
SYRACUSE SMSA. . .	2 111 667	2 001 743	-	126 306	-	1 985 361	109 924	1 875 437	1 875 437	-	5.5	94.5	-		
MAOISON CO. . . .	347 665	331 471	-	13 337	-	334 328	16 194	318 134	318 134	-	4.8	95.2	-		
ONONAGA CO. . . .	1 508 131	1 423 408	-	85 400	-	1 422 731	84 723	1 338 008	1 338 008	-	6.0	94.0	-		
SYRACUSE	495 027	459 195	-	53 072	-	441 955	35 832	406 123	406 123	-	8.1	91.9	-		
OSWEGO CO. . . .	255 871	246 864	-	27 569	-	228 302	9 007	219 295	219 295	-	3.9	96.1	-		
UTICA-ROME SMSA. .	774 326	719 147	-	64 180	-	710 146	55 179	654 967	654 967	-	7.8	92.2	-		
HERKIMER CO. . . .	138 491	122 923	-	15 189	-	123 302	15 568	107 734	107 734	-	12.6	87.4	-		
ONEIOA CO. . . .	635 835	596 224	-	48 991	-	586 844	39 611	547 233	547 233	-	6.7	93.3	-		
ROME	151 447	141 078	-	9 017	-	142 430	10 369	132 061	132 061	-	7.3	92.7	-		
UTICA	162 671	149 268	-	21 447	-	141 224	13 403	127 821	127 821	-	9.5	90.5	-		
NON-SMSA PORTION .	14 709 299	14 043 159	-	581 274	-	14 128 025	666 140	13 461 885	13 461 885	-	4.7	95.3	-		
ALLEGANY	163 939	156 587	-	13 728	-	150 211	7 352	142 859	142 859	-	4.9	95.1	-		
CATTARAUGUS	279 186	262 494	-	17 592	-	261 594	16 692	244 902	244 902	-	6.4	93.6	-		
CAYUGA	491 676	467 950	-	19 631	-	472 045	23 726	448 319	448 319	-	5.0	95.0	-		
CHAUTAUQUA	1 151 676	1 108 954	-	25 752	-	1 125 924	42 722	1 083 202	1 083 202	-	3.8	96.2	-		
CHENANGO	566 203	547 169	-	35 081	-	531 122	19 034	512 088	512 088	-	3.6	96.4	-		
CLINTON	787 356	751 633	-	24 333	-	763 023	35 723	727 300	727 300	-	4.7	95.3	-		
COLUMBIA	354 522	343 374	-	15 580	-	338 942	11 148	327 794	327 794	-	3.3	96.7	-		
CORTLAND	541 627	523 784	-	20 758	-	520 869	17 843	503 026	503 026	-	3.4	96.6	-		
DELAWARE	451 275	439 753	-	14 929	-	436 346	11 522	424 824	424 824	-	2.6	97.4	-		
ESSEX	65 739	54 688	-	3 954	-	61 785	11 051	50 734	50 734	-	17.9	82.1	-		
FRANKLIN	97 835	85 659	-	3 255	-	94 580	12 176	82 404	82 404	-	12.9	87.1	-		
FULTON	90 902	82 765	-	5 368	-	85 534	8 137	77 397	77 397	-	9.5	90.5	-		
GENESEE	789 914	758 171	-	22 956	-	766 958	31 743	735 215	735 215	-	4.1	95.9	-		
GREENE	151 122	141 571	-	5 025	-	146 097	9 551	136 546	136 546	-	6.5	93.5	-		
HAMILTON	17 618	8 526	-	193	-	17 425	9 092	8 333	8 333	-	52.2	47.8	-		
JEFFERSON	318 809	300 584	-	8 646	-	310 163	18 225	291 938	291 938	-	5.9	94.1	-		
LEWIS	105 263	99 614	-	8 598	-	96 665	5 649	91 016	91 016	-	5.8	94.2	-		
ORANGE	3 262 953	3 117 278	-	140 820	-	3 122 133	145 675	2 976 458	2 976 458	-	4.7	95.3	-		
OTSEGO	358 413	347 038	-	11 284	-	347 129	11 375	335 754	335 754	-	3.3	96.7	-		
ST. LAWRENCE	287 526	270 652	-	25 192	-	262 334	16 874	245 460	245 460	-	6.4	93.6	-		
SCHOHARIE	37 016	35 799	-	2 442	-	34 574	1 217	33 357	33 357	-	3.5	96.5	-		
SCHUYLER	136 065	131 227	-	5 611	-	130 454	4 838	125 616	125 616	-	3.7	96.3	-		
SENECA	325 423	312 324	-	8 764	-	316 659	13 099	303 560	303 560	-	4.1	95.9	-		
STEUBEN	332 851	320 231	-	15 948	-	316 903	12 620	304 283	304 283	-	4.0	96.0	-		
SULLIVAN	204 942	196 552	-	6 614	-	198 328	8 390	189 938	189 938	-	4.2	95.8	-		
TOMPKINS	1 116 878	1 087 843	-	24 605	-	1 092 273	29 035	1 063 238	1 063 238	-	2.7	97.3	-		
ULSTER	1 201 988	1 127 914	-	54 619	-	1 147 369	74 074	1 073 295	1 073 295	-	6.5	93.5	-		
WARREN	543 507	506 781	-	17 209	-	526 298	36 726	489 572	489 572	-	7.0	93.0	-		
WASHINGTON	100 744	94 013	-	7 907	-	92 837	6 731	86 106	86 106	-	7.3	92.7	-		
WYOMING	89 063	84 941	-	3 795	-	85 268	4 122	81 146	81 146	-	4.8	95.2	-		
YATES	287 268	277 290	-	11 085	-	276 183	9 978	266 205	266 205	-	3.6	96.4	-		
NORTH CAROLINA ^{2 0}															
TOTAL	78 997 877	46 946 704	24 191 212	898 566	-	78 099 311	7 859 961	70 239 350	46 048 138	24 191 212	10.1	59.0	31.0		
SMSA PORTION	41 440 138	24 738 472	12 172 623	421 634	-	41 018 504	4 529 043	36 489 461	24 316 838	12 172 623	11.0	59.3	29.7		
ASHEVILLE SMSA . .	2 088 891	1 259 854	662 790	47 553	-	2 041 338	166 247	1 875 091	1 212 301	662 790	8.1	59.4	32.5		
BUNCOMBE CO. . . .	1 987 273	1 200 191	640 198	45 728	-	1 941 545	146 884	1 794 661	1 154 463	640 198	7.6	59.5	33.0		
ASHEVILLE	658 803	435 478	222 772	(NA)	-	658 803	553	658 250	435 478	222 772	0.1	66.1	33.8		
MAOISON CO.	101 618	59 663	22 592	1 825	-	99 793	19 363	80 430	57 838	22 592	19.4	58.0	22.6		
BURLINGTON SMSA . .	1 431 913	932 317	414 853	28 831	-	1 403 082	84 743	1 318 339	903 486	414 853	6.0	64.4	29.6		
ALAMANCE CO. . . .	1 431 913	932 317	414 853	28 831	-	1 403 082	84 743	1 318 339	903 486	414 853	6.0	64.4	29.6		
CHARLOTTE--															
GASTONIA SMSA . . .	11 140 194	6 417 203	3 215 311	70 265	-	11 069 929	1 507 680	9 562 249	6 346 938	3 215 311	13.6	57.3	29.0		
GASTON CO.	1 953 371	898 865	762 926	(NA)	-	1 953 371	291 580	1 661 791	898 865	762 926	14.9	46.0	39.1		
MECKLENBURG CO. . .	8 116 840	4 796 241	2 157 773	54 036	-	8 062 804	1 162 826	6 899 978	4 742 205	2 157 773	14.4	58.8	26.8		
CHARLOTTE	5 294 639	3 432 617	1 482 896	(NA)	-	5 294 639	379 126	4 915 513	3 432 617	1 482 896	7.2	64.8	28.0		
UNION CO.	1 069 983	722 097	294 612	16 229	-	1 053 754	53 274	1 000 480	705 868	294 612	5.1	67.0	28.0		
FAYETTEVILLE SMSA.	1 944 719	1 293 623	533 007	19 238	-	1 925 481	118 089	1 807 392	1 274 385	533 007	6.1	66.2	27.7		
CUMBERLAND CO. . .	1 944 719	1 293 623	533 007	19 238	-	1 925 481	118 089	1 807 392	1 274 385	533 007	6.1	66.2	27.7		
FAYETTEVILLE . . .	755 513	569 915	129 881	(NA)	-	755 513	55 717	699 796	569 915	129 881	7.4	75.4	17.2		

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
NORTH CAROLINA--CON.														
SMSA PORTION--CON.														
GREENSBORO-														
WINSTON-SALEM- HIGH POINT SMSA	13 319 991	7 666 534	4 574 101	194 034	-	13 125 957	1 079 356	12 046 601	7 472 500	4 574 101	8.2	56.9	34.8	
OAKVISON CO. . . HIGH POINT	1 387 471	792 702	489 462	27 130	-	1 360 341	105 307	1 255 034	765 572	489 462	7.7	56.3	36.0	
(PART)	4 090	3 130	952	(NA)	-	4 090	8	4 082	3 130	952	0.2	76.5	23.3	
FORSYTH CO. . . .	4 556 029	2 890 131	1 458 126	49 547	-	4 506 482	207 772	4 298 710	2 840 584	1 458 126	4.6	63.0	32.4	
WINSTON-SALEM	2 761 833	1 601 967	1 034 103	(NA)	-	2 761 833	125 763	2 636 070	1 601 967	1 034 103	4.6	58.0	37.4	
GUILFORD CO. . .	4 811 649	2 763 310	1 664 868	54 683	-	4 756 966	383 471	4 373 495	2 708 627	1 664 868	8.1	56.9	35.0	
GREENSBORO . . .	2 411 737	1 362 148	858 461	(NA)	-	2 411 737	191 128	2 220 609	1 362 148	858 461	7.9	56.5	35.6	
HIGH POINT														
(PART)	939 444	539 047	361 865	(NA)	-	939 444	38 532	900 912	539 047	361 865	4.1	57.4	38.5	
RANDOLPH CO. . .	1 231 598	801 360	367 906	27 856	-	1 203 742	62 332	1 141 410	773 504	367 906	5.2	64.3	30.6	
HIGH POINT														
(PART)	21 959	8 936	12 888	(NA)	-	21 959	135	21 824	8 936	12 888	0.6	40.7	58.7	
STOKES CO.	991 242	180 494	507 319	7 348	-	983 894	303 429	680 465	173 146	507 319	30.8	17.6	51.6	
YAKON CO.	342 002	238 537	86 420	27 470	-	314 532	17 045	297 487	211 067	86 420	5.4	67.1	27.5	
RALEIGH-														
OURHAM SMSA	7 923 374	5 194 019	1 976 461	34 614	-	7 888 760	752 894	7 135 866	5 159 405	1 976 461	9.5	65.4	25.1	
OURHAM CO. . . .	2 368 290	1 535 179	679 378	25 566	-	2 342 724	153 733	2 188 991	1 509 613	679 378	6.6	64.4	29.0	
OURHAM	1 271 196	839 803	337 963	(NA)	-	1 271 196	93 430	1 177 766	839 803	337 963	7.3	66.1	26.6	
ORANGE CO.	806 875	587 256	148 055	9 048	-	797 827	71 564	726 263	578 208	148 055	9.0	72.5	18.6	
WAKE CO.	4 748 209	3 071 584	1 149 028	(NA)	-	4 748 209	527 597	4 220 612	3 071 584	1 149 028	11.1	64.7	24.2	
RALEIGH	2 387 124	1 621 978	611 421	(NA)	-	2 387 124	153 725	2 233 399	1 621 978	611 421	6.4	67.9	25.6	
WILMINGTON SMSA	3 437 200	1 855 878	772 324	24 518	-	3 412 682	808 998	2 603 684	1 831 360	772 324	23.7	53.7	22.6	
BRUNSWICK CO. . .	1 655 024	723 213	320 856	7 992	-	1 647 032	610 955	1 036 077	715 221	320 856	37.1	43.4	19.5	
NEW HANOVER CO. .	1 782 176	1 132 665	451 468	16 526	-	1 765 650	198 043	1 567 607	1 116 139	451 468	11.2	63.2	25.6	
WILMINGTON . . .	615 238	393 145	159 907	(NA)	-	615 238	62 186	553 052	393 145	159 907	10.1	63.9	26.0	
NORFOLK-VIRGINIA														
BEACH-PORTSMOUTH														
VA.-N.C. SMSA*	153 856	119 044	23 776	2 581	-	151 275	11 036	140 239	116 463	23 776	7.3	77.0	15.7	
CURRITUCK CO. . .	153 856	119 044	23 776	2 581	-	151 275	11 036	140 239	116 463	23 776	7.3	77.0	15.7	
NON-SMSA PORTION														
ALEXANDER	37 557 739	22 208 232	12 018 589	476 932	-	37 080 807	3 330 918	33 749 889	21 731 300	12 018 589	9.0	58.6	32.4	
ALEXANDER	255 263	176 669	60 689	(NA)	-	255 263	17 905	237 358	176 669	60 689	7.0	69.2	23.8	
ALLEGHANY	156 635	124 323	27 622	3 709	-	152 926	4 690	148 236	120 614	27 622	3.1	78.9	18.1	
ANSON	357 449	248 255	75 364	(NA)	-	357 449	33 830	323 619	248 255	75 364	9.5	69.5	21.1	
ASHE	303 062	222 930	71 776	6 907	-	296 155	8 356	287 799	216 023	71 776	2.8	72.9	24.2	
AVERY	137 295	121 121	11 922	3 410	-	133 885	4 252	129 633	117 711	11 922	3.2	87.9	8.9	
BEAUFORT	778 673	452 122	299 331	7 304	-	771 369	27 220	744 149	444 818	299 331	3.5	57.7	38.8	
BERTIE	250 342	171 646	66 795	5 034	-	245 308	11 901	233 407	166 612	66 795	4.9	67.9	27.2	
BLADEN	329 932	216 658	89 863	4 091	-	325 841	23 411	302 430	212 567	89 863	7.2	65.2	27.6	
BURKE	753 249	393 954	296 459	17 556	-	735 693	62 836	672 857	376 398	296 459	8.5	51.2	40.3	
CABARRUS	1 012 816	637 877	311 554	21 545	-	991 271	63 385	927 886	616 332	311 554	6.4	62.2	31.4	
CALDWELL	683 160	368 549	267 267	12 297	-	670 863	47 344	623 519	356 252	267 267	7.1	53.1	39.8	
CAMDEN	54 177	38 767	12 126	(NA)	-	54 177	3 284	50 893	38 767	12 126	6.1	71.6	22.4	
CARTERET	516 161	385 771	93 348	(NA)	-	516 161	37 042	479 119	385 771	93 348	7.2	74.7	18.1	
CASWELL	221 337	163 193	40 168	4 678	-	216 659	17 976	198 683	158 515	40 168	8.3	73.2	18.5	
CATAWBA	1 988 081	1 108 218	617 432	22 844	-	1 965 237	262 431	1 702 806	1 085 374	617 432	13.4	55.2	31.4	
CHATHAM	417 546	191 991	146 668	6 668	-	410 878	78 887	331 991	185 323	146 668	19.2	45.1	35.7	
CHEROKEE	105 344	60 897	33 203	(NA)	-	105 344	11 244	94 100	60 897	33 203	10.7	57.8	31.5	
CHOWAN	132 489	73 923	52 719	(NA)	-	132 489	5 847	126 642	73 923	52 719	4.4	55.8	39.8	
CLAY	86 970	73 367	10 006	(NA)	-	86 970	3 597	83 373	73 367	10 006	4.1	84.4	11.5	
CLEVELAND	966 868	458 818	414 991	17 000	-	949 868	93 059	856 809	441 818	414 991	9.8	46.5	43.7	
COLUMBUS	392 928	218 710	132 855	9 146	-	383 782	41 363	342 419	209 564	132 855	10.8	54.6	34.6	
CRAVEN	713 846	464 025	206 141	4 742	-	709 104	43 680	665 424	459 283	206 141	6.2	64.8	29.1	
OARE	352 912	308 886	27 365	3 292	-	349 620	16 661	332 959	305 594	27 365	4.8	87.4	7.8	
OAVIE	629 953	297 628	313 409	6 304	-	623 649	18 916	604 733	291 324	313 409	3.0	46.7	50.3	
OUPLIN	567 957	382 095	158 189	8 888	-	558 969	27 673	531 296	373 107	158 189	5.0	66.7	28.3	
EDGEcombe	665 279	384 244	219 269	8 842	-	656 437	61 766	594 671	375 402	219 269	9.4	57.2	33.4	
FRANKLIN	251 244	164 923	64 989	6 823	-	244 421	21 332	223 089	158 100	64 989	8.7	64.7	26.6	
GATES	81 986	56 648	19 167	2 192	-	79 794	6 171	73 623	54 456	19 167	7.7	68.2	24.0	
GRAHAM	56 283	34 915	17 644	827	-	55 456	3 724	51 732	34 088	17 644	6.7	61.5	31.8	
GRANVILLE	313 720	176 068	111 450	6 085	-	307 635	26 202	281 433	169 983	111 450	8.5	55.3	36.2	
GREENE	134 224	82 617	43 851	1 853	-	132 371	7 756	124 615	80 764	43 851	5.9	61.0	33.1	
HALIFAX	563 549	354 068	161 901	12 095	-	551 454	47 580	503 874	341 973	161 901	8.6	62.0	29.4	
HARNETT	415 670	211 685	160 167	(NA)	-	415 670	43 818	371 852	211 685	160 167	10.5	50.9	38.5	
HAYWOOD	466 593	270 812	154 364	(NA)	-	466 593	41 717	425 176	270 812	154 364	8.9	58.0	33.1	
HENDERSON	689 422	461 992	176 706	(NA)	-	689 422	50 724	638 698	461 992	176 706	7.4	67.0	25.6	
HERTFORD	211 894	113 299	81 002	4 572	-	207 327	17 593	189 729	108 727	81 002	8.5	52.4	39.1	
HOKE	170 098	97 405	61 652	2 605	-	167 493	11 041	156 452	94 800	61 652	6.6	56.6	36.8	
HYOE	75 511	49 766	22 437	1 171	-	74 340	3 308	71 032	48 595	22 437	4.4	65.4	30.2	
IREDELL	1 273 850	777 096	407 268	22 733	-	1 251 117	89 486	1 161 631	754 363	407 268	7.2	60.3	32.6	
JACKSON	408 408	322 215	57 646	(NA)	-	408 408	28 547	379 861	322 215	57 646	7.0	78.9	14.1	
JOHNSTON	576 911	281 124	247 640	11 274	-	565 637	48 147	517 490	269 850	247 640	8.5	47.7	43.8	
JONES	116 898	86 631	23 289	1 644	-	115 254	6 978	108 276	84 987	23 289	6.1	73.7	20.2	
LEE	407 077													

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	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
NORTH CAROLINA--CON.													
NON-SMSA PORTION--CON.													
MACON	444 119	358 861	63 300	7 177	-	436 942	21 958	414 984	351 684	63 300	5.0	80.5	14.5
MARTIN	502 023	206 700	275 207	(NA)	-	502 023	20 116	481 907	206 700	275 207	4.0	41.2	54.8
MITCHELL	227 899	158 536	45 418	4 106	-	223 793	23 945	199 848	154 430	45 418	10.7	69.0	20.3
MONTGOMERY	273 126	161 859	82 818	4 855	-	268 271	28 449	239 822	157 004	82 818	10.6	58.5	30.9
MOORE	588 675	404 272	137 823	6 000	-	582 675	46 580	536 095	398 272	137 823	8.0	68.4	23.7
NASH	926 088	554 748	330 314	10 457	-	915 631	41 026	874 605	544 291	330 314	4.5	59.4	36.1
NORTHAMPTON	171 143	86 951	49 948	4 643	-	166 500	34 244	132 256	82 308	49 948	20.6	49.4	30.0
ONslow	817 648	618 229	145 628	7 143	-	810 505	53 791	756 714	611 086	145 628	6.6	75.4	18.0
PAMLICO	76 507	47 811	21 123	2 849	-	73 658	7 573	66 085	44 962	21 123	10.3	61.0	28.7
PASQUOTANK	241 432	152 464	73 218	4 977	-	236 455	15 750	220 705	147 487	73 218	6.7	62.4	31.0
PENNER	221 644	153 188	47 241	5 290	-	216 354	21 215	195 139	147 898	47 241	9.8	68.4	21.8
PERQUIMANS	100 749	68 582	25 148	(NA)	-	100 749	7 019	93 730	68 582	25 148	7.0	68.1	25.0
PERSON	640 362	253 067	95 589	(NA)	-	640 362	291 706	348 656	253 067	95 589	45.6	39.5	14.9
PITT	1 003 688	585 172	376 285	8 916	-	994 772	42 231	952 541	576 256	376 285	4.2	57.9	37.8
POLK	241 520	186 971	39 605	4 787	-	236 733	14 944	221 789	182 184	39 605	6.3	77.0	16.7
RICHMOND	350 689	172 912	126 901	(NA)	-	350 689	50 876	299 813	172 912	126 901	14.5	49.3	36.2
ROBESON	740 701	381 099	265 706	13 608	-	727 093	93 896	633 197	367 491	265 706	12.9	50.5	36.5
ROCKINGHAM	1 091 204	493 663	494 006	21 321	-	1 069 883	103 535	966 348	472 342	494 006	9.7	44.1	46.2
ROWAN	1 318 545	659 033	502 435	(NA)	-	1 318 545	157 077	1 161 468	659 033	502 435	11.9	50.0	38.1
RUTHERFORD	677 642	364 809	180 059	(NA)	-	677 642	132 774	544 868	364 809	180 059	19.6	53.8	26.6
SAMPSON	399 363	235 204	124 046	10 543	-	388 820	40 113	348 707	224 661	124 046	10.3	57.8	31.9
SCOTLAND	365 800	157 623	175 306	3 192	-	362 608	32 871	329 737	154 431	175 306	9.1	42.6	48.3
STANLY	698 481	462 185	192 493	14 800	-	683 681	43 803	639 878	447 385	192 493	6.4	65.4	28.2
SURRY	754 422	446 483	261 004	15 398	-	739 024	46 935	692 089	431 085	261 004	6.4	58.3	35.3
SWAIN	68 949	41 731	19 152	(NA)	-	68 949	8 066	60 883	41 731	19 152	11.7	60.5	27.8
TRANSYLVANIA	366 464	202 581	138 932	8 558	-	357 906	24 951	332 955	194 023	138 932	7.0	54.2	38.8
TYRRELL	47 539	33 517	11 196	1 092	-	46 447	2 826	43 621	32 425	11 196	6.1	69.8	24.1
VANCE	367 996	249 845	86 193	6 534	-	361 462	31 958	329 504	243 311	86 193	8.8	67.3	23.8
WARREN	185 019	132 510	33 309	3 104	-	181 915	19 200	162 715	129 406	33 309	10.6	71.1	18.3
WASHINGTON	150 821	87 756	52 817	2 694	-	148 127	10 248	137 879	85 062	52 817	6.9	57.4	35.7
WATAUGA	310 366	233 925	61 944	10 099	-	300 267	14 497	285 770	223 826	61 944	4.8	74.5	20.6
WAYNE	916 036	506 040	301 225	13 533	-	902 503	108 771	793 732	492 507	301 225	12.1	54.6	33.4
WILKES	626 692	391 445	197 782	11 963	-	614 729	37 465	577 264	379 482	197 782	6.1	61.7	32.2
WILSON	902 033	541 642	326 699	9 380	-	892 653	33 992	858 661	532 262	326 699	3.8	59.6	36.6
YANCEY	184 465	147 854	25 644	4 126	-	180 339	10 967	169 372	143 728	25 644	6.1	79.7	14.2
NORTH DAKOTA ^{2 13}													
TOTAL	841 794	769 796	189	6 141	-	835 653	71 809	763 844	763 655	189	8.6	91.4	(Z)
SMSA PORTION													
FARGO-MOOREHEAD	107 455	97 769	36	372	-	107 083	9 650	97 433	97 397	36	9.0	91.0	(Z)
N. DAK.-MINN. SMSA*	107 455	97 769	36	372	-	107 083	9 650	97 433	97 397	36	9.0	91.0	(Z)
CASS CO.	107 455	97 769	36	372	-	107 083	9 650	97 433	97 397	36	9.0	91.0	(Z)
FARGO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION													
AOAMS	734 339	672 027	153	5 769	-	728 570	62 159	666 411	666 258	153	8.5	91.4	(Z)
ADAMS	7 941	7 452	-	53	-	7 888	489	7 399	7 399	-	6.2	93.8	-
BARNES	22 884	20 849	5	143	-	22 741	2 030	20 711	20 706	5	8.9	91.1	(Z)
BENSON	10 128	9 016	-	56	-	10 072	1 112	8 960	8 960	-	11.0	89.0	-
BILLINGS	3 195	2 692	-	1	-	3 194	503	2 691	2 691	-	15.7	84.3	-
BOTTINEAU	13 740	12 706	-	140	-	13 600	1 034	12 566	12 566	-	7.6	92.4	-
BOWMAN	6 649	6 259	-	19	-	6 630	390	6 240	6 240	-	5.9	94.1	-
BURKE	6 687	6 201	-	26	-	6 661	486	6 175	6 175	-	7.3	92.7	-
BURLEIGH	61 658	57 029	33	443	-	61 215	4 596	56 619	56 586	33	7.5	92.4	0.1
CAVALIER	14 265	13 695	-	79	-	14 186	570	13 616	13 616	-	4.0	96.0	-
CLAY	11 432	10 579	-	74	-	11 358	853	10 505	10 505	-	7.5	92.5	-
DAKOTA	7 585	7 327	1	28	-	7 557	257	7 300	7 299	1	3.4	96.6	(Z)
DAKOTA	6 918	6 344	-	21	-	6 897	574	6 323	6 323	-	8.3	91.7	-
EDDY	5 199	4 738	1	63	-	5 136	460	4 676	4 675	1	9.0	91.0	(Z)
EMMONS	9 538	9 194	-	152	-	9 386	344	9 042	9 042	-	3.7	96.3	-
FOSTER	8 089	7 295	-	42	-	8 047	794	7 253	7 253	-	9.9	90.1	-
GOLDEN VALLEY	5 402	4 814	-	19	-	5 383	588	4 795	4 795	-	10.9	89.1	-
GRAND FORKS	62 269	57 217	11	481	-	61 788	5 041	56 747	56 736	11	8.2	91.8	(Z)
GRANT	6 960	6 436	-	54	-	6 906	524	6 382	6 382	-	7.6	92.4	-
GRIGGS	6 846	6 498	-	50	-	6 796	348	6 448	6 448	-	5.1	94.9	-
HETTINGER	7 939	7 431	-	58	-	7 881	508	7 373	7 373	-	6.4	93.6	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
NORTH DAKOTA--CON.													
NON-SMSA PORTION--CON.													
KIDDER	6 640	6 024	-	64	-	6 576	616	5 960	5 960	-	9.4	90.6	-
LA MOURE	11 866	11 212	-	74	-	11 792	654	11 138	11 138	-	5.5	94.5	-
LOGAN	5 635	5 269	-	63	-	5 572	366	5 206	5 206	-	6.6	93.4	-
MCHENRY	11 091	9 497	-	90	-	11 001	1 594	9 407	9 407	-	14.5	85.5	-
MCINTOSH	6 506	6 049	-	174	-	6 332	457	5 875	5 875	-	7.2	92.8	-
MCKENZIE	9 577	8 796	1	26	-	9 551	780	8 771	8 770	1	8.2	91.8	(2)
MCLEAN	16 371	15 576	-	108	-	16 263	795	15 468	15 468	-	4.9	95.1	-
MERCER	12 930	8 556	-	132	-	12 798	4 374	8 424	8 424	-	34.2	65.8	-
MORTON	28 759	24 770	11	437	-	28 322	3 978	24 344	24 333	11	14.0	85.9	(2)
MOUNTRAIL	9 245	8 289	4	65	-	9 180	952	8 228	8 224	4	10.4	89.6	(2)
NELSON	8 949	8 241	-	58	-	8 891	708	8 183	8 183	-	8.0	92.0	-
OLIVER	3 779	3 557	-	10	-	3 769	222	3 547	3 547	-	5.9	94.1	-
PEMBINA	18 566	17 541	-	90	-	18 476	1 025	17 451	17 451	-	5.5	94.5	-
PIERCE	8 703	7 654	-	117	-	8 586	1 049	7 537	7 537	-	12.2	87.8	-
RAMSEY	17 961	16 322	14	125	-	17 836	1 625	16 211	16 197	14	9.1	90.8	0.1
RANSOM	9 040	8 368	-	75	-	8 965	672	8 293	8 293	-	7.5	92.5	-
RENVILLE	6 516	6 259	1	15	-	6 501	256	6 245	6 244	1	3.9	96.0	(2)
RICHLAND	24 866	22 682	3	238	-	24 628	2 181	22 447	22 444	3	8.9	91.1	(2)
ROLETTE	7 252	6 635	-	64	-	7 188	617	6 571	6 571	-	8.6	91.4	-
SARGENT	8 226	7 540	-	62	-	8 164	686	7 478	7 478	-	8.4	91.6	-
SHERIDAN	4 706	4 396	-	41	-	4 665	310	4 355	4 355	-	6.6	93.4	-
SIOUX	2 475	2 426	-	10	-	2 465	49	2 416	2 416	-	2.0	98.0	-
SLOPE	3 557	3 493	-	-	-	3 557	64	3 493	3 493	-	1.8	98.2	-
STARK	25 996	23 690	20	428	-	25 568	2 286	23 282	23 262	20	8.9	91.0	0.1
STEELE	8 276	7 834	-	14	-	8 262	442	7 820	7 820	-	5.3	94.7	-
STUTSMAN	34 072	30 713	15	298	-	33 774	3 344	30 430	30 415	15	9.9	90.1	(2)
TOWNER	8 075	7 738	-	29	-	8 046	337	7 709	7 709	-	4.2	95.8	-
TRAILL	16 903	15 952	2	97	-	16 806	949	15 857	15 855	2	5.6	94.3	(2)
WALSH	21 913	20 676	-	180	-	21 733	1 237	20 496	20 496	-	5.7	94.3	-
WARD	52 464	48 085	28	319	-	52 145	4 351	47 794	47 766	28	8.3	91.6	0.1
WELLS	12 973	11 898	-	106	-	12 867	1 075	11 792	11 792	-	8.4	91.6	-
WILLIAMS	25 127	22 517	3	158	-	24 969	2 607	22 362	22 359	3	10.4	89.5	(2)
OHIO													
TOTAL	69 404 512	47 325 792	4 289 965	-	-	69 404 512	17 788 755	51 615 757	47 325 792	4 289 965	25.6	68.2	6.2
SMSA PORTION	55 211 464	38 126 483	3 471 869	-	-	55 211 464	13 613 112	41 598 352	38 126 483	3 471 869	24.7	69.1	6.3
AKRON SMSA	4 115 380	3 031 776	218 614	-	-	4 115 380	864 990	3 250 390	3 031 776	218 614	21.0	73.7	5.3
PORTAGE CO.	675 205	495 735	35 242	-	-	675 205	144 228	530 977	495 735	35 242	21.4	73.4	5.2
SUMMIT CO.	3 440 175	2 536 041	183 372	-	-	3 440 175	720 762	2 719 413	2 536 041	183 372	21.0	73.7	5.3
AKRON	(NA)	913 530	(NA)	-	-	(NA)	(NA)	(NA)	913 530	(NA)	-	-	-
CANTON SMSA	2 435 915	1 614 864	170 485	-	-	2 435 915	650 566	1 785 349	1 614 864	170 485	26.7	66.3	7.0
CARROLL CO.	153 798	109 707	9 936	-	-	153 798	34 155	119 643	109 707	9 936	22.2	71.3	6.5
STARK CO.	2 282 117	1 505 157	160 549	-	-	2 282 117	616 411	1 665 706	1 505 157	160 549	27.0	66.0	7.0
CANTON	(NA)	310 599	(NA)	-	-	(NA)	(NA)	(NA)	310 599	(NA)	-	-	-
CINCINNATI, OHIO--													
KY.-IND. SMSA*	7 338 608	5 070 109	530 570	-	-	7 338 608	1 737 929	5 600 679	5 070 109	530 570	23.7	69.1	7.2
CLERMONT CO.	709 919	531 310	17 656	-	-	709 919	160 953	548 966	531 310	17 656	22.7	74.8	2.5
HAMILTON CO.	6 133 602	4 156 962	497 368	-	-	6 133 602	1 479 272	4 654 330	4 156 962	497 368	24.1	67.8	8.1
CINCINNATI	(NA)	1 481 383	(NA)	-	-	(NA)	(NA)	(NA)	1 481 383	(NA)	-	-	-
WARREN CO.	495 087	381 837	15 546	-	-	495 087	97 704	397 383	381 837	15 546	19.7	77.1	3.1
CLEVELAND SMSA	12 409 941	8 649 074	915 941	-	-	12 409 941	2 844 926	9 565 015	8 649 074	915 941	22.9	69.7	7.4
CUYAHOGA CO.	9 774 778	6 687 495	764 565	-	-	9 774 778	2 322 718	7 452 060	6 687 495	764 565	23.8	68.4	7.8
CLEVELAND	(NA)	1 709 746	(NA)	-	-	(NA)	(NA)	(NA)	1 709 746	(NA)	-	-	-
CLEVELAND HEIGHTS	(NA)	200 341	(NA)	-	-	(NA)	(NA)	(NA)	200 341	(NA)	-	-	-
EUCLID	(NA)	307 063	(NA)	-	-	(NA)	(NA)	(NA)	307 063	(NA)	-	-	-
LAKEWOOD	(NA)	234 124	(NA)	-	-	(NA)	(NA)	(NA)	234 124	(NA)	-	-	-
PARMA	(NA)	473 243	(NA)	-	-	(NA)	(NA)	(NA)	473 243	(NA)	-	-	-
GEAUGA CO.	503 165	416 431	27 596	-	-	503 165	59 138	444 027	416 431	27 596	11.8	82.8	5.5
LAKE CO.	1 405 546	973 099	81 106	-	-	1 405 546	351 341	1 054 205	973 099	81 106	25.0	69.2	5.8
MEDINA CO.	726 452	572 049	42 674	-	-	726 452	111 729	614 723	572 049	42 674	15.4	78.7	5.9
COLUMBUS SMSA	7 203 634	5 355 949	359 330	-	-	7 203 634	1 488 355	5 715 279	5 355 949	359 330	20.7	74.4	5.0
DELAWARE CO.	400 118	313 943	15 761	-	-	400 118	70 414	329 704	313 943	15 761	17.6	78.5	3.9
FAIRFIELD CO.	532 335	401 525	21 638	-	-	532 335	109 172	423 163	401 525	21 638	20.5	75.4	4.1
FRANKLIN CO.	5 704 030	4 222 626	306 231	-	-	5 704 030	1 175 173	4 528 857	4 222 626	306 231	20.6	74.0	5.4
COLUMBUS	(NA)	2 461 345	(NA)	-	-	(NA)	(NA)	(NA)	2 461 345	(NA)	-	-	-
MADISON CO.	247 131	203 989	7 784	-	-	247 131	35 358	211 773	203 989	7 784	14.3	82.5	3.1
PICKAWAY CO.	320 020	213 866	7 916	-	-	320 020	98 238	221 782	213 866	7 916	30.7	66.8	2.5

See footnotes at end of table.

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Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
OHIO--CON.													
SMSA PORTION--CON.													
OAYTON SMSA.	5 184 581	3 702 822	349 131	-	-	5 184 581	1 132 628	4 051 953	3 702 822	349 131	21.8	71.4	6.7
GREENE CO.	673 008	543 585	40 727	-	-	673 008	88 696	584 312	543 585	40 727	13.2	80.8	6.1
MIAMI CO.	568 982	399 642	43 194	-	-	568 982	126 146	442 836	399 642	43 194	22.2	70.2	7.6
MONTGOMERY CO.	3 701 983	2 555 345	259 141	-	-	3 701 983	887 497	2 814 486	2 555 345	259 141	24.0	69.0	7.0
OAYTON	(NA)	704 977	(NA)	-	-	(NA)	(NA)	(NA)	704 977	(NA)	-	-	-
KETTERING.	(NA)	361 575	(NA)	-	-	(NA)	(NA)	(NA)	361 575	(NA)	-	-	-
PREBLE CO.	240 608	204 250	6 069	-	-	240 608	30 289	210 319	204 250	6 069	12.6	84.9	2.5
HAMILTON-													
MIDDLETOWN SMSA	1 866 013	1 265 812	82 399	-	-	1 866 013	517 802	1 348 211	1 265 812	82 399	27.7	67.8	4.4
BUTLER CO.	1 866 013	1 265 812	82 399	-	-	1 866 013	517 802	1 348 211	1 265 812	82 399	27.7	67.8	4.4
HAMILTON	(NA)	265 879	(NA)	-	-	(NA)	(NA)	(NA)	265 879	(NA)	-	-	-
LIMA SMSA	1 492 561	952 871	94 115	-	-	1 492 561	445 575	1 046 986	952 871	94 115	29.9	63.8	6.3
ALLEN CO.	736 424	385 624	40 354	-	-	736 424	310 446	425 978	385 624	40 354	42.2	52.4	5.5
LIMA	(NA)	114 723	(NA)	-	-	(NA)	(NA)	(NA)	114 723	(NA)	-	-	-
AUGLAIZE CO.	290 090	214 446	28 005	-	-	290 090	47 639	242 451	214 446	28 005	16.4	73.9	9.7
PUTNAM CO.	229 775	179 715	11 306	-	-	229 775	38 754	191 021	179 715	11 306	16.9	78.2	4.9
VAN WERT CO.	236 272	173 086	14 450	-	-	236 272	48 736	187 536	173 086	14 450	20.6	73.3	6.1
LORAIN-ELYRIA SMSA	1 653 234	1 018 306	68 340	-	-	1 653 234	566 588	1 086 646	1 018 306	68 340	34.3	61.6	4.1
LORAIN	1 653 234	1 018 306	68 340	-	-	1 653 234	566 588	1 086 646	1 018 306	68 340	34.3	61.6	4.1
ELYRIA	(NA)	214 105	(NA)	-	-	(NA)	(NA)	(NA)	214 105	(NA)	-	-	-
LORAIN	(NA)	263 609	(NA)	-	-	(NA)	(NA)	(NA)	263 609	(NA)	-	-	-
MANSFIELD SMSA	859 074	573 822	66 886	-	-	859 074	218 366	640 708	573 822	66 886	25.4	66.8	7.8
RICHLAND CO.	859 074	573 822	66 886	-	-	859 074	218 366	640 708	573 822	66 886	25.4	66.8	7.8
MANSFIELD	(NA)	233 205	(NA)	-	-	(NA)	(NA)	(NA)	233 205	(NA)	-	-	-
SPRINGFIELD SMSA	973 265	712 004	55 006	-	-	973 265	206 255	767 010	712 004	55 006	21.2	73.2	5.7
CHAMPAIGN CO.	202 291	159 180	10 710	-	-	202 291	32 401	169 890	159 180	10 710	16.0	78.7	5.3
CLARK CO.	770 974	552 824	44 296	-	-	770 974	173 854	597 120	552 824	44 296	22.5	71.7	5.7
SPRINGFIELD	(NA)	216 141	(NA)	-	-	(NA)	(NA)	(NA)	216 141	(NA)	-	-	-
STUEBENVILLE-													
WEIRTON, OHIO-													
W. VA. SMSA*	744 473	259 430	30 810	-	-	744 473	454 233	290 240	259 430	30 810	61.0	34.8	4.1
JEFFERSON CO.	744 473	259 430	30 810	-	-	744 473	454 233	290 240	259 430	30 810	61.0	34.8	4.1
TOLEDO, OHIO-MICH.													
SMSA*	4 507 538	3 023 628	269 689	-	-	4 507 538	1 214 221	3 293 317	3 023 628	269 689	26.9	67.1	6.0
FULTON CO.	300 759	225 427	16 534	-	-	300 759	58 798	241 961	225 427	16 534	19.5	75.0	5.5
LUCAS CO.	3 076 283	2 055 998	197 989	-	-	3 076 283	822 296	2 253 987	2 055 998	197 989	26.7	66.8	6.4
TOLEDO	(NA)	1 437 543	(NA)	-	-	(NA)	(NA)	(NA)	1 437 543	(NA)	-	-	-
OTTAWA CO.	349 651	198 663	12 108	-	-	349 651	138 880	210 771	198 663	12 108	39.7	56.8	3.5
WOOD CO.	780 845	543 540	43 058	-	-	780 845	194 247	586 598	543 540	43 058	24.9	69.6	5.5
YOUNGSTOWN-WARREN													
SMSA	3 305 652	2 242 040	189 265	-	-	3 305 652	874 347	2 431 305	2 242 040	189 265	26.5	67.8	5.7
MAHONING CO.	1 631 892	1 153 106	95 360	-	-	1 631 892	383 426	1 248 466	1 153 106	95 360	23.5	70.7	5.8
YOUNGSTOWN	(NA)	342 333	(NA)	-	-	(NA)	(NA)	(NA)	342 333	(NA)	-	-	-
TRUMBULL CO.	1 673 760	1 088 934	93 905	-	-	1 673 760	490 921	1 182 839	1 088 934	93 905	29.3	65.1	5.6
WARREN	(NA)	224 835	(NA)	-	-	(NA)	(NA)	(NA)	224 835	(NA)	-	-	-
YOUNGSTOWN	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
HUNTINGTON-													
ASHLAND, W. VA.-													
KY.-OHIO SMSA*	268 131	163 760	27 929	-	-	268 131	76 442	191 689	163 760	27 929	28.5	61.1	10.4
LAWRENCE CO.	268 131	163 760	27 929	-	-	268 131	76 442	191 689	163 760	27 929	28.5	61.1	10.4
PARKERSBURG-													
MARIETTA, W. VA.-													
OHIO SMSA*	430 117	232 473	11 992	-	-	430 117	185 652	244 465	232 473	11 992	43.2	54.0	2.8
WASHINGTON CO.	430 117	232 473	11 992	-	-	430 117	185 652	244 465	232 473	11 992	43.2	54.0	2.8
WHEELING, W. VA.-													
OHIO SMSA*	423 347	257 743	31 367	-	-	423 347	134 237	289 110	257 743	31 367	31.7	60.9	7.4
BELMONT CO.	423 347	257 743	31 367	-	-	423 347	134 237	289 110	257 743	31 367	31.7	60.9	7.4
NON-SMSA PORTION	14 193 048	9 199 309	818 096	-	-	14 193 048	4 175 643	10 017 405	9 199 309	818 096	29.4	64.8	5.8
ADAMS	236 296	70 800	3 503	-	-	236 296	161 993	74 303	70 800	3 503	68.6	30.0	1.5
ASHLAND	323 438	230 917	17 239	-	-	323 438	75 282	248 156	230 917	17 239	23.3	71.4	5.3
ASHTABULA	723 878	452 323	54 789	-	-	723 878	216 766	507 112	452 323	54 789	29.9	62.5	7.6
ATHENS	224 468	145 495	9 598	-	-	224 468	69 375	155 093	145 495	9 598	30.9	64.8	4.3
BROWN	158 878	126 393	3 872	-	-	158 878	28 613	130 265	126 393	3 872	18.0	79.6	2.4
CLINTON	227 259	171 390	14 137	-	-	227 259	41 732	185 527	171 390	14 137	18.4	75.4	6.2
COLUMBIANA	501 534	338 007	41 496	-	-	501 534	122 031	379 503	338 007	41 496	24.3	67.4	8.3
COSHOCTON	329 911	121 558	11 588	-	-	329 911	196 765	133 146	121 558	11 588	59.6	36.8	3.5
CRAWFORD	346 694	221 213	18 671	-	-	346 694	106 810	239 884	221 213	18 671	30.8	63.8	5.4
OARKE	352 241	283 098	14 160	-	-	352 241	54 983	297 258	283 098	14 160	15.6	80.4	4.0
DEFIANCE	308 661	203 919	18 130	-	-	308 661	86 612	222 049	203 919	18 130	28.1	66.1	5.9
ERIE	542 831	354 422	42 125	-	-	542 831	146 284	396 547	354 422	42 125	26.9	65.3	7.8
FAYETTE	188 009	142 313	7 594	-	-	188 009	38 102	149 907	142 313	7 594	20.3	75.7	4.0
GALLIA	400 850	84 470	11 729	-	-	400 850	304 651	96 199	84 470	11 729	76.0	21.1	2.9
GUERNSEY	212 075	126 645	12 228	-	-	212 075	73 202	138 873	126 645	12 228	34.5	59.7	5.8
HANCOCK	503 050	356 718	24 698	-	-	503 050	121 634	381 416	356 718	24 698	24.2	70.9	4.9
HAROLD	207 525	154 724	4 864	-	-	207 525	47 937	159 588	154 724	4 864	23.1	74.6	2.3
HARRISON	119 132	59 929	6 226	-	-	119 132	52 977	66 155	59 929	6 226	44.5	50.3	5.2
HENRY	240 344	177 593	8 410	-	-	240 344	54 341	186 003	177 593	8 410	22.6	73.9	3.5

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
OHIO--CON.													
NON-SMSA PORTION-- CON.													
HIGHLAND	171 485	134 228	10 599	-	-	171 485	26 658	144 827	134 228	10 599	15.5	78.3	6.2
HOCKING	123 683	82 636	4 108	-	-	123 683	36 939	86 744	82 636	4 108	29.9	66.8	3.3
HOLMES	156 204	115 420	12 702	-	-	156 204	28 082	128 122	115 420	12 702	18.0	73.9	8.1
HURON	327 833	227 017	33 445	-	-	327 833	67 371	260 462	227 017	33 445	20.6	69.2	10.2
JACKSON	147 044	88 360	8 421	-	-	147 044	50 263	96 781	88 360	8 421	34.2	60.1	5.7
KNOX	305 185	231 003	15 885	-	-	305 185	58 297	246 888	231 003	15 885	19.1	75.7	5.2
LICKING	713 934	508 119	26 111	-	-	713 934	179 704	534 230	508 119	26 111	25.2	71.2	3.7
LOGAN	265 270	189 000	13 662	-	-	265 270	52 608	202 662	189 000	13 662	20.6	74.0	5.4
MARION	479 589	329 142	22 779	-	-	479 589	127 668	351 921	329 142	22 779	26.6	68.6	4.7
MEIGS	114 492	53 838	3 344	-	-	114 492	57 310	57 182	53 838	3 344	50.1	47.0	2.9
MERCER	278 470	217 141	17 579	-	-	278 470	43 750	234 720	217 141	17 579	15.7	78.0	6.3
MONROE	148 965	57 205	13 493	-	-	148 965	78 267	70 698	57 205	13 493	52.5	38.4	9.1
MORGAN	139 662	44 581	1 711	-	-	139 662	93 370	46 292	44 581	1 711	66.9	31.9	1.2
MORROW	143 260	121 098	2 534	-	-	143 260	19 628	123 632	121 098	2 534	13.7	84.5	1.8
MUSKINGUM	417 172	235 173	27 301	-	-	417 172	154 698	262 474	235 173	27 301	37.1	56.4	6.5
NOBLE	65 548	39 416	1 971	-	-	65 548	24 161	41 387	39 416	1 971	36.9	60.1	3.0
PAULDING	136 431	107 393	7 805	-	-	136 431	21 233	115 198	107 393	7 805	15.6	78.7	5.7
PERRY	128 775	92 828	5 627	-	-	128 775	30 320	98 455	92 828	5 627	23.5	72.1	4.4
PIKE	86 779	53 767	2 618	-	-	86 779	30 394	56 385	53 767	2 618	35.0	62.0	3.0
ROSS	355 964	236 362	12 095	-	-	355 964	107 507	248 457	236 362	12 095	30.2	66.4	3.4
SANDUSKY	398 038	245 412	31 581	-	-	398 038	121 045	276 993	245 412	31 581	30.4	61.7	7.9
SCIOTO	325 447	203 880	15 810	-	-	325 447	105 757	219 690	203 880	15 810	32.5	62.6	4.9
SENECA	465 861	299 965	36 592	-	-	465 861	129 304	336 557	299 965	36 592	27.8	64.4	7.9
SHELBY	302 387	206 692	17 197	-	-	302 387	78 498	223 889	206 692	17 197	26.0	68.4	5.7
TUSCARAWAS	483 604	305 292	44 896	-	-	483 604	133 416	350 188	305 292	44 896	27.6	63.1	9.3
UNION	236 296	156 159	7 836	-	-	236 296	72 301	163 995	156 159	7 836	30.6	66.1	3.3
VINTON	58 924	21 161	7 223	-	-	58 924	30 540	28 384	21 161	7 223	51.8	35.9	12.3
WAYNE	659 416	487 536	46 660	-	-	659 416	125 220	534 196	487 536	46 660	19.0	73.9	7.1
WILLIAMS	250 726	158 845	33 790	-	-	250 726	58 091	192 635	158 845	33 790	23.2	63.4	13.5
WYANDOT	169 530	128 713	7 664	-	-	169 530	33 153	136 377	128 713	7 664	19.6	75.9	4.5
OKLAHOMA													
TOTAL	6 844 467	4 161 405	1 280 995	657 765	102 986	6 083 716	1 402 067	4 681 649	3 503 640	1 178 009	23.0	57.6	19.4
SMSA PORTION	3 871 677	2 548 095	708 488	365 848	53 201	3 452 628	615 094	2 837 534	2 182 247	655 287	17.8	63.2	19.0
FORT SMITH, ARK.--													
OKLA. SMSA*	74 644	46 429	9 455	15 839	2 040	56 765	18 760	38 005	30 590	7 415	33.0	53.9	13.1
LE FLORE CO.	45 896	26 677	6 629	8 784	1 109	36 003	12 590	23 413	17 893	5 520	35.0	49.7	15.3
SEQUOYAH CO.	28 748	19 752	2 826	7 055	931	20 762	6 170	14 592	12 697	1 895	29.7	61.2	9.1
LAWTON SMSA	138 805	92 167	20 590	16 236	3 407	119 162	26 048	93 114	75 931	17 183	21.9	63.7	14.4
COMANCHE CO.	138 805	92 167	20 590	16 236	3 407	119 162	26 048	93 114	75 931	17 183	21.9	63.7	14.4
LAWTON	102 538	75 372	15 579	12 992	2 821	86 725	11 587	75 138	62 380	12 758	13.4	71.9	14.7
OKLAHOMA CITY SMSA	1 792 614	1 194 681	315 499	181 808	22 842	1 587 964	282 434	1 305 530	1 012 873	292 657	17.8	63.8	18.4
CANADIAN CO.	154 392	92 826	20 009	11 987	2 433	139 972	41 557	98 415	80 839	17 576	29.7	57.8	12.6
OKLAHOMA CITY (PART)	(NA)	19 932	(NA)	1 456	(NA)	(NA)	23 905	(NA)	18 476	(NA)	-	-	-
CLEVELAND CO.	211 679	165 218	21 753	23 710	3 109	184 860	24 708	160 152	141 508	18 644	13.4	76.5	10.1
NORMAN	108 583	83 910	12 697	11 796	1 382	95 405	11 976	83 429	72 114	11 315	12.6	75.6	11.9
OKLAHOMA CITY (PART)	28 784	22 191	2 213	2 574	497	25 713	4 380	21 333	19 617	1 716	17.0	76.3	6.7
MCCLAIN CO.	37 899	21 008	5 460	4 366	690	32 841	11 431	21 410	16 640	4 770	34.8	50.7	14.5
OKLAHOMA CITY (PART)	188	125	15	33	6	149	48	101	92	9	32.2	61.7	6.0
OKLAHOMA CO.	1 304 404	858 992	258 582	129 521	15 030	1 159 853	186 830	973 023	729 471	243 552	16.1	62.9	21.0
MIDWEST	74 725	56 958	10 509	10 730	1 214	62 781	7 258	55 523	46 228	9 295	11.6	73.6	14.8
OKLAHOMA CITY (PART)	935 539	598 139	213 676	85 106	9 279	841 154	123 724	717 430	513 033	204 397	14.7	61.0	24.3
POTTAWATOMIE CO.	84 240	56 637	9 695	12 222	1 580	70 438	17 908	52 530	44 415	8 115	25.4	63.1	11.5
OKLAHOMA CITY (PART)	26	26	-	5	-	21	-	21	21	-	-	100.0	-
TULSA SMSA	1 865 614	1 214 818	362 944	151 965	24 912	1 688 737	287 852	1 400 885	1 062 853	338 032	17.0	62.9	20.0
CREEK CO.	106 475	57 821	13 304	11 529	2 152	92 794	35 350	57 444	46 292	11 152	38.1	49.9	12.0
MAYES CO.	51 510	32 665	12 889	7 150	758	43 602	5 956	37 646	25 515	12 131	13.7	58.5	27.8
OSAGE CO.	83 120	53 243	10 121	8 536	1 532	73 052	19 756	53 296	44 707	8 589	27.0	61.2	11.8
TULSA (PART)	10 589	9 641	569	1 385	248	8 956	379	8 577	8 256	321	4.2	92.2	3.6
ROGERS CO.	108 081	54 318	16 327	9 624	1 236	97 221	37 436	59 785	44 694	15 091	38.5	46.0	15.5
TULSA CO.	1 459 718	975 995	303 214	106 593	17 694	1 335 431	180 509	1 154 922	869 402	285 520	13.5	65.1	21.4
TULSA (PART)	1 113 816	785 948	237 125	76 351	12 053	1 025 412	90 743	934 669	709 597	225 072	8.8	69.2	21.9
WAGONER CO.	56 710	40 776	7 089	8 533	1 540	46 637	8 845	37 792	32 243	5 549	19.0	69.1	11.9

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

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	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
OKLAHOMA--CON.													
NON-SMSA PORTION . . .	2 972 790	1 613 310	572 507	291 917	49 785	2 631 088	786 973	1 844 115	1 321 393	522 722	29.9	50.2	19.9
ADAIR,	16 023	10 279	3 475	3 207	614	12 202	2 269	9 933	7 072	2 861	18.6	58.0	23.4
ALFALFA,	41 620	25 534	8 092	1 911	355	39 354	7 994	31 360	23 623	7 737	20.3	60.0	19.7
ATOKA,	21 370	13 635	2 841	2 538	267	18 565	4 894	13 671	11 097	2 574	26.4	59.8	13.9
BEAVER,	60 012	16 893	9 509	1 573	315	58 124	33 610	24 514	15 320	9 194	27.8	26.4	15.8
BECKHAM,	46 641	22 782	10 252	4 364	811	41 466	13 607	27 859	18 418	9 441	32.8	44.4	22.8
BLAINE,	48 827	24 591	12 690	2 998	628	45 201	11 546	33 655	21 593	12 062	25.5	47.8	26.7
BRYAN,	46 730	28 542	6 108	6 456	494	39 780	12 080	27 700	22 086	5 614	30.4	55.5	14.1
CAOON,	76 227	34 247	14 414	6 119	945	69 162	27 566	41 596	28 128	13 468	39.9	40.7	19.5
CARTER,	74 345	43 610	13 083	9 360	913	64 072	17 652	46 420	34 250	12 170	27.6	53.5	19.0
CHEROKEE,	32 019	23 821	5 255	6 095	1 115	24 809	2 943	21 866	17 726	4 140	11.9	71.4	16.7
CHOCTAW,	18 898	11 612	2 530	3 532	643	14 723	4 756	9 967	8 080	1 887	32.3	54.9	12.8
CIMARRON,	25 891	14 840	4 189	894	154	24 843	6 862	17 981	13 946	4 035	27.6	56.1	16.3
COAL,	17 293	7 616	2 501	1 362	262	15 669	7 176	8 493	6 254	2 239	45.8	39.9	14.3
COTTON,	16 888	12 037	2 972	1 701	316	14 871	1 879	12 992	10 336	2 656	12.6	69.5	17.9
CRAIG,	33 860	20 589	7 738	3 789	434	29 637	5 533	24 104	16 800	7 304	18.7	56.7	24.6
CUSTER,	61 378	32 434	10 377	4 900	854	55 624	18 567	37 057	27 534	9 523	33.4	49.5	17.1
DELAWARE,	40 269	29 583	7 747	5 382	917	33 970	2 939	31 031	24 201	6 830	8.7	71.2	20.1
DEWEY,	31 432	12 969	4 737	1 609	242	29 581	13 726	15 855	11 360	4 495	46.4	38.4	15.2
ELLIS,	27 749	12 620	5 054	1 463	268	26 018	10 075	15 943	11 157	4 786	38.7	42.9	18.4
GARFIELD,	161 996	85 280	49 797	14 641	3 153	144 202	26 919	117 283	70 639	46 644	18.7	49.0	32.3
GARVIN,	55 272	29 986	11 467	6 787	1 090	47 395	13 819	33 576	23 199	10 377	29.2	48.9	21.9
GRAOY,	79 958	43 539	16 159	8 619	1 503	69 836	20 260	49 576	34 920	14 656	29.0	50.0	21.0
GRANT,	42 884	25 924	8 461	1 873	258	40 753	8 499	32 254	24 051	8 203	20.9	59.0	20.1
GREER,	19 163	12 093	5 649	2 146	401	16 616	1 421	15 195	9 947	5 248	8.6	59.9	31.6
HARMON,	13 401	9 133	2 578	1 237	216	11 948	1 690	10 258	7 896	2 362	14.1	66.1	19.8
HARPER,	28 489	8 905	4 934	1 299	234	26 956	14 650	12 306	7 606	4 700	54.3	28.2	17.4
HASKELL,	19 649	9 241	4 262	2 520	505	16 624	6 146	10 478	6 721	3 757	37.0	40.4	22.6
HUGHES,	28 437	12 367	4 168	3 347	641	24 449	11 902	12 547	9 020	3 527	48.7	36.9	14.4
JACKSON,	42 126	28 492	7 580	5 067	872	36 187	6 054	30 133	23 425	6 708	16.7	64.7	18.5
JEFFERSON,	18 941	12 490	3 382	1 841	346	16 754	3 069	13 685	10 649	3 036	18.3	63.6	18.1
JOHNSTON,	19 849	11 324	3 068	2 146	373	17 330	5 457	11 873	9 178	2 695	31.5	53.0	15.6
KAY,	133 597	73 999	39 416	12 843	2 454	118 300	20 182	98 118	61 156	36 962	17.1	51.7	31.2
KINGFISHER,	61 386	29 173	14 518	3 336	599	57 451	17 695	39 756	25 837	13 919	30.8	45.0	24.2
KIOWA,	33 558	20 124	7 097	2 933	496	30 129	6 337	23 792	17 191	6 601	21.0	57.1	21.9
LATIMER,	18 882	7 453	1 970	1 951	347	16 584	9 459	7 125	5 502	1 623	57.0	33.2	9.8
LINCOLN,	44 934	21 810	5 205	5 922	361	38 651	17 919	20 732	15 888	4 844	46.4	41.1	12.5
LOGAN,	58 447	29 388	8 291	5 386	886	52 175	20 768	31 407	24 002	7 405	39.8	46.0	14.2
LOVE,	15 273	9 748	2 218	1 727	280	13 266	3 307	9 959	8 021	1 938	24.9	60.5	14.6
MCCURTAIN,	40 223	24 159	6 452	7 590	1 298	31 335	9 612	21 723	16 569	5 154	30.7	52.9	16.4
MCINTOSH,	22 448	15 385	3 160	3 605	698	18 145	3 903	14 242	11 780	2 462	21.5	64.9	13.6
MAJOR,	44 139	19 907	9 138	2 110	374	41 655	15 094	26 561	17 797	8 764	36.2	42.7	21.0
MARSHALL,	18 310	11 489	3 030	2 577	461	15 272	3 791	11 481	8 912	2 569	24.8	58.4	16.8
MURRAY,	25 777	11 762	3 947	2 966	513	22 298	10 068	12 230	8 796	3 434	45.2	39.4	15.4
MUSKOGEE,	157 738	66 810	17 781	14 503	2 284	140 951	73 147	67 804	52 307	15 497	51.9	37.1	11.0
NOBLE,	41 798	20 563	8 003	2 634	490	38 674	13 232	25 442	17 929	7 513	34.2	46.4	19.4
NOWATA,	23 255	15 382	4 480	2 757	530	19 968	3 393	16 575	12 625	3 950	17.0	63.2	19.8
OKFUSKEE,	27 594	12 485	3 414	2 612	380	24 602	11 695	12 907	9 873	3 034	47.5	40.1	12.3
OKMULGEE,	58 062	33 855	12 241	8 734	1 665	47 663	11 966	35 697	25 121	10 576	25.1	52.7	22.2
OTTAWA,	53 631	34 882	11 632	7 680	1 479	44 472	7 117	37 355	27 202	10 153	16.0	61.2	22.8
PAWNEE,	32 488	18 220	4 754	3 134	663	28 691	9 514	19 177	15 086	4 091	33.2	52.6	14.3
PAYNE,	99 676	69 465	15 524	10 194	1 777	87 705	14 687	73 018	59 271	13 747	16.7	67.6	15.7
PITTSBURG,	56 539	33 880	7 843	8 989	1 856	45 694	14 816	30 878	24 891	5 987	32.4	54.5	13.1
PONTOTOC,	64 504	35 753	11 418	7 364	996	56 144	17 333	38 811	28 389	10 422	30.9	50.6	18.6
PUSHMATAHA,	16 683	11 526	1 970	2 684	460	13 539	3 187	10 352	8 842	1 510	23.5	65.3	11.2
ROGER MILLS,	21 542	9 560	4 050	1 100	184	20 258	7 932	12 326	8 460	3 866	39.2	41.8	19.1
SEMINOLE,	65 696	18 194	8 208	5 877	1 141	58 678	39 294	19 384	12 317	7 067	67.0	21.0	12.0
STEPHENS,	77 521	45 453	19 393	11 021	2 168	64 332	12 675	51 657	34 432	17 225	19.7	53.5	26.8
TEXAS,	81 164	34 245	21 714	3 591	694	76 879	25 205	51 674	30 654	21 020	32.8	39.9	27.3
TILLMAN,	34 792	22 713	9 196	2 777	508	31 507	2 883	28 624	19 936	8 688	9.2	63.3	27.6
WASHINGTON,	121 792	88 070	21 466	12 570	2 098	107 124	12 256	94 868	75 500	19 368	11.4	70.5	18.1
WASHITA,	33 176	21 905	6 684	2 813	365	29 998	4 587	25 411	19 092	6 319	15.3	63.6	21.1
WOODS,	44 039	22 034	7 260	2 824	347	40 868	14 745	26 123	19 210	6 913	36.1	47.0	16.9
WOODWARD,	76 489	36 910	15 965	4 337	793	71 359	23 614	47 745	32 573	15 172	33.1	45.6	21.3
OREGON													
TOTAL,	64 065 223	51 619 157	8 084 299	201 201	4 944 780	58 919 242	4 361 767	54 557 475	51 417 956	3 139 519	7.4	87.3	5.3
SMSA PORTION	38 113 374	31 495 668	4 843 229	117 438	3 000 128	34 995 808	1 774 477	33 221 331	31 378 230	1 843 101	5.1	89.7	5.3
EUGENE-SPRINGFIELD	6 539 654	5 577 358	726 557	16 349	402 900	6 120 405	235 739	5 884 666	5 561 009	323 657	3.9	90.9	5.3
SMSA,	6 539 654	5 577 358	726 557	16 349	402 900	6 120 405	235 739	5 884 666	5 561 009	323 657	3.9	90.9	5.3
LANE CO.,	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
EUGENE,	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
OREGON--CON.													
SMSA PORTION--CON.													
PORTLAND, OREG.-													
WASH. SMSA* . . .	26 680 057	21 738 158	3 656 099	79 575	2 348 738	24 251 744	1 285 800	22 965 944	21 658 583	1 307 361	5.3	89.3	5.4
CLACKAMAS CO. . .	5 619 325	4 886 029	486 020	15 425	264 997	5 338 903	247 276	5 091 627	4 870 604	221 023	4.6	91.2	4.1
PORTLAND													
(PART).	1	1	-	-	-	1	-	1	1	-	-	100.0	-
MULTNOMAH CO. . .	14 571 007	11 748 645	2 012 963	51 384	1 218 484	13 301 139	809 399	12 491 740	11 697 261	794 479	6.1	87.9	6.0
PORTLAND													
(PART).	1	1	-	-	-	1	-	1	1	-	-	100.0	-
WASHINGTON CO. .	6 489 725	5 103 484	1 157 116	12 766	865 257	5 611 702	229 125	5 382 577	5 090 718	291 859	4.1	90.7	5.2
PORTLAND													
(PART).	1	1	-	-	-	1	-	1	1	-	-	100.0	-
SALEM SMSA	4 893 663	4 180 152	460 573	21 514	248 490	4 623 659	252 938	4 370 721	4 158 638	212 083	5.5	89.9	4.6
MARION CO.	3 964 500	3 381 844	363 492	17 856	186 171	3 760 473	219 164	3 541 309	3 363 988	177 321	5.8	89.5	4.7
SALEM (PART). . .	1	1	-	-	-	1	-	1	1	-	-	100.0	-
POLK CO.	929 163	798 308	97 081	3 658	62 319	863 186	33 774	829 412	794 650	34 762	3.9	92.1	4.0
SALEM (PART). . .	1	1	-	-	-	1	-	1	1	-	-	100.0	-
NON-SMSA PORTION .	25 951 849	20 123 489	3 241 070	83 763	1 994 652	23 923 434	2 587 290	21 336 144	20 039 726	1 296 418	10.8	83.8	5.4
BAKER.	355 184	198 477	40 997	1 911	24 494	328 779	115 710	213 069	196 566	16 503	35.2	59.8	5.0
BENTON.	1 456 047	1 228 421	169 746	3 945	115 973	1 336 129	57 880	1 278 249	1 224 476	53 773	4.3	91.6	4.0
CLATSOP.	981 689	843 879	96 399	3 691	52 877	925 121	41 411	883 710	840 188	43 522	4.5	90.8	4.7
COLUMBIA.	1 255 862	651 023	77 036	2 729	39 918	1 213 215	527 803	685 412	648 294	37 118	43.5	53.4	3.1
COOS.	1 287 702	1 041 910	185 710	5 995	115 254	1 166 453	60 082	1 106 371	1 035 915	70 456	5.2	88.8	6.0
CROOK.	313 775	234 966	63 075	1 095	42 805	269 875	15 734	254 141	233 871	20 270	5.8	86.7	7.5
CURRY.	439 492	388 646	41 958	1 439	16 704	421 349	8 888	412 461	387 207	25 254	2.1	91.9	6.0
DESCHUTES.	1 641 564	1 425 703	131 894	4 498	64 356	1 572 710	83 967	1 488 743	1 421 205	67 538	5.3	90.4	4.3
DOUGLAS.	2 288 495	1 810 050	324 960	7 046	164 221	2 117 228	193 485	1 963 743	1 803 004	160 739	7.2	85.2	7.6
GILLIAM.	115 569	63 258	8 556	170	6 050	109 349	43 755	65 594	63 088	2 506	40.0	57.7	2.3
GRANT.	162 802	124 050	28 333	535	15 181	147 086	10 419	136 667	123 515	13 152	7.1	84.0	8.9
HARNEY.	174 885	137 768	22 047	440	14 184	160 261	15 070	145 191	137 328	7 863	9.4	85.7	4.9
HOOD RIVER. . . .	385 147	305 381	50 026	1 253	29 696	354 198	29 740	324 458	304 128	20 330	8.4	85.9	5.7
JACKSON.	2 775 395	2 314 372	321 301	10 398	150 757	2 614 240	139 722	2 474 518	2 303 974	170 544	5.3	88.1	6.5
JEFFERSON.	318 204	173 944	29 308	451	19 060	298 693	114 952	183 741	173 493	10 248	38.5	58.1	3.4
JOSEPHINE.	1 237 305	1 063 345	109 066	5 986	54 736	1 176 583	64 894	1 111 689	1 057 359	54 330	5.5	89.9	4.6
KLAMATH.	1 490 886	1 088 750	194 006	3 935	102 669	1 384 282	208 130	1 176 152	1 084 815	91 337	15.0	78.4	6.6
LAKE.	222 943	152 221	39 350	566	23 615	198 762	31 372	167 390	151 655	15 735	15.8	76.3	7.9
LINCOLN.	1 142 673	1 006 315	83 183	3 378	36 588	1 02 707	53 175	1 049 532	1 002 937	46 595	4.8	91.0	4.2
LINN.	2 183 519	1 745 968	320 956	6 249	194 716	1 982 554	116 595	1 865 959	1 739 719	126 240	5.9	87.8	6.4
MALHEUR.	613 015	472 471	99 461	1 621	66 759	544 635	41 083	503 552	470 850	32 702	7.5	86.5	6.0
MORROW.	567 262	225 105	48 446	355	30 949	535 958	293 711	242 247	224 750	17 497	54.8	41.9	3.3
SHERMAN.	86 895	60 215	10 382	174	7 666	79 055	16 298	62 757	60 041	2 716	20.6	75.9	3.4
TILLAMOOK.	553 968	475 451	55 133	2 432	24 900	526 636	23 384	503 252	473 019	30 233	4.4	89.8	5.7
UMATILLA.	1 277 228	1 008 624	155 567	4 073	95 210	1 177 945	113 037	1 064 908	1 004 551	60 357	9.6	85.3	5.1
UNION.	452 482	353 578	50 951	3 296	30 183	419 003	47 953	371 050	350 282	20 768	11.4	83.6	5.0
WALLOWA.	210 898	130 155	21 333	629	13 541	196 728	59 410	137 318	129 526	7 792	30.2	65.8	4.0
WASCO.	548 262	428 734	64 363	1 657	35 398	511 207	55 165	456 042	427 077	28 965	10.8	83.5	5.7
WHEELER.	37 812	31 663	4 173	112	2 144	35 556	1 976	33 580	31 551	2 029	5.6	88.7	5.7
YAMHILL.	1 374 889	939 046	393 354	3 704	354 048	1 017 137	42 489	974 648	935 342	39 306	4.2	92.0	3.9
PENNSYLVANIA ²													
TOTAL.	27 639 743	27 639 743	-	-	-	27 639 743	-	27 639 743	27 639 743	-	-	100.0	-
SMSA PORTION	23 874 257	23 874 257	-	-	-	23 874 257	-	23 874 257	23 874 257	-	-	100.0	-
BINGHAMTON, N.Y.-													
PA. SMSA*	94 942	94 942	-	-	-	94 942	-	94 942	94 942	-	-	100.0	-
SUSQUEHANNA CO. .	94 942	94 942	-	-	-	94 942	-	94 942	94 942	-	-	100.0	-
ALLENTOWN-													
BETHLEHEM-EASTON.													
PA.-N.J. SMSA* . .	2 105 789	2 105 789	-	-	-	2 105 789	-	2 105 789	2 105 789	-	-	100.0	-
CARBON CO.	100 398	100 398	-	-	-	100 398	-	100 398	100 398	-	-	100.0	-
LEHIGH CO.	1 145 710	1 145 710	-	-	-	1 145 710	-	1 145 710	1 145 710	-	-	100.0	-
ALLENTOWN.	399 772	399 772	-	-	-	399 772	-	399 772	399 772	-	-	100.0	-
BETHLEHEM													
(PART).	104 592	104 592	-	-	-	104 592	-	104 592	104 592	-	-	100.0	-
NORTHAMPTON CO. .	859 681	859 681	-	-	-	859 681	-	859 681	859 681	-	-	100.0	-
BETHLEHEM													
(PART).	175 536	175 536	-	-	-	175 536	-	175 536	175 536	-	-	100.0	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

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Area	Gross assessed value before partial exemptions /			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
PENNSYLVANIA--CON.													
SMSA PORTION--CON.													
ALTOONA SMSA	253 756	253 756	-	-	-	253 756	-	253 756	253 756	-	-	100.0	-
BLAIR CO.	253 756	253 756	-	-	-	253 756	-	253 756	253 756	-	-	100.0	-
ALTOONA.	94 596	94 596	-	-	-	94 596	-	94 596	94 596	-	-	100.0	-
ERIE SMSA.	614 347	614 347	-	-	-	614 347	-	614 347	614 347	-	-	100.0	-
ERIE CO.	614 347	614 347	-	-	-	614 347	-	614 347	614 347	-	-	100.0	-
ERIE	233 977	233 977	-	-	-	233 977	-	233 977	233 977	-	-	100.0	-
HARRISBURG SMSA. . .	1 077 718	1 077 718	-	-	-	1 077 718	-	1 077 718	1 077 718	-	-	100.0	-
CUMBERLAND CO. . . .	474 991	474 991	-	-	-	474 991	-	474 991	474 991	-	-	100.0	-
DAUPHIN CO.	553 602	553 602	-	-	-	553 602	-	553 602	553 602	-	-	100.0	-
HARRISBURG	97 612	97 612	-	-	-	97 612	-	97 612	97 612	-	-	100.0	-
PERRY CO.	49 125	49 125	-	-	-	49 125	-	49 125	49 125	-	-	100.0	-
JOHNSTOWN SMSA. . . .	375 049	375 049	-	-	-	375 049	-	375 049	375 049	-	-	100.0	-
CAMBRIA CO.	281 792	281 792	-	-	-	281 792	-	281 792	281 792	-	-	100.0	-
SOMERSET CO.	93 257	93 257	-	-	-	93 257	-	93 257	93 257	-	-	100.0	-
LANCASTER SMSA	478 704	478 704	-	-	-	478 704	-	478 704	478 704	-	-	100.0	-
LANCASTER CO.	478 704	478 704	-	-	-	478 704	-	478 704	478 704	-	-	100.0	-
LANCASTER.	63 090	63 090	-	-	-	63 090	-	63 090	63 090	-	-	100.0	-
NORTHEAST PA. SMSA . .	1 065 061	1 065 061	-	-	-	1 065 061	-	1 065 061	1 065 061	-	-	100.0	-
LACKAWANNA CO.	334 898	334 898	-	-	-	334 898	-	334 898	334 898	-	-	100.0	-
SCRANTON	129 295	129 295	-	-	-	129 295	-	129 295	129 295	-	-	100.0	-
LUZERNE CO.	484 673	484 673	-	-	-	484 673	-	484 673	484 673	-	-	100.0	-
WILKES-BARRE	67 297	67 297	-	-	-	67 297	-	67 297	67 297	-	-	100.0	-
MONROE CO.	245 490	245 490	-	-	-	245 490	-	245 490	245 490	-	-	100.0	-
PHILADELPHIA, PA.													
N.J. SMSA*.	9 986 181	9 986 181	-	-	-	9 986 181	-	9 986 181	9 986 181	-	-	100.0	-
BUCKS CO.	1 021 709	1 021 709	-	-	-	1 021 709	-	1 021 709	1 021 709	-	-	100.0	-
BRISTOL TWP.	92 677	92 677	-	-	-	92 677	-	92 677	92 677	-	-	100.0	-
CHESTER CO.	882 875	882 875	-	-	-	882 875	-	882 875	882 875	-	-	100.0	-
DELAWARE CO.	704 787	704 787	-	-	-	704 787	-	704 787	704 787	-	-	100.0	-
CHESTER.	44 584	44 584	-	-	-	44 584	-	44 584	44 584	-	-	100.0	-
HAVERFORD TWP.	68 145	68 145	-	-	-	68 145	-	68 145	68 145	-	-	100.0	-
UPPER DARBY TWP.	101 517	101 517	-	-	-	101 517	-	101 517	101 517	-	-	100.0	-
MONTGOMERY CO.	1 750 464	1 750 464	-	-	-	1 750 464	-	1 750 464	1 750 464	-	-	100.0	-
ABINGTON TWP.	162 277	162 277	-	-	-	162 277	-	162 277	162 277	-	-	100.0	-
LOWER MERION TWP.	261 283	261 283	-	-	-	261 283	-	261 283	261 283	-	-	100.0	-
PHILADELPHIA*.	5 626 346	5 626 346	-	-	-	5 626 346	-	5 626 346	5 626 346	-	-	100.0	-
PITTSBURGH SMSA.	6 478 991	6 478 991	-	-	-	6 478 991	-	6 478 991	6 478 991	-	-	100.0	-
ALLEGHENY CO.	5 396 477	5 396 477	-	-	-	5 396 477	-	5 396 477	5 396 477	-	-	100.0	-
PENN HILLS TWP.	224 399	224 399	-	-	-	224 399	-	224 399	224 399	-	-	100.0	-
PITTSBURGH	1 387 550	1 387 550	-	-	-	1 387 550	-	1 387 550	1 387 550	-	-	100.0	-
BEAVER CO.	347 111	347 111	-	-	-	347 111	-	347 111	347 111	-	-	100.0	-
WASHINGTON CO.	273 537	273 537	-	-	-	273 537	-	273 537	273 537	-	-	100.0	-
WESTMORELAND CO.	461 866	461 866	-	-	-	461 866	-	461 866	461 866	-	-	100.0	-
READING SMSA	567 421	567 421	-	-	-	567 421	-	567 421	567 421	-	-	100.0	-
BERKS CO.	567 421	567 421	-	-	-	567 421	-	567 421	567 421	-	-	100.0	-
READING.	109 612	109 612	-	-	-	109 612	-	109 612	109 612	-	-	100.0	-
WILLIAMSPORT SMSA.	261 539	261 539	-	-	-	261 539	-	261 539	261 539	-	-	100.0	-
LYCOMING CO.	261 539	261 539	-	-	-	261 539	-	261 539	261 539	-	-	100.0	-
YORK SMSA.	514 759	514 759	-	-	-	514 759	-	514 759	514 759	-	-	100.0	-
ADAMS CO.	140 644	140 644	-	-	-	140 644	-	140 644	140 644	-	-	100.0	-
YORK CO.	374 115	374 115	-	-	-	374 115	-	374 115	374 115	-	-	100.0	-
NON-SMSA PORTION													
ARMSTRONG.	89 482	89 482	-	-	-	89 482	-	89 482	89 482	-	-	100.0	-
BEAFORO.	48 093	48 093	-	-	-	48 093	-	48 093	48 093	-	-	100.0	-
BRAFORO	64 096	64 096	-	-	-	64 096	-	64 096	64 096	-	-	100.0	-
BUTLER	226 046	226 046	-	-	-	226 046	-	226 046	226 046	-	-	100.0	-
CAMERON.	9 217	9 217	-	-	-	9 217	-	9 217	9 217	-	-	100.0	-
CENTRE	140 195	140 195	-	-	-	140 195	-	140 195	140 195	-	-	100.0	-
CLARION.	93 840	93 840	-	-	-	93 840	-	93 840	93 840	-	-	100.0	-
CLEARFIELD	122 154	122 154	-	-	-	122 154	-	122 154	122 154	-	-	100.0	-
CLINTON.	64 490	64 490	-	-	-	64 490	-	64 490	64 490	-	-	100.0	-
COLUMBIA	94 056	94 056	-	-	-	94 056	-	94 056	94 056	-	-	100.0	-
CRAWFORD	103 447	103 447	-	-	-	103 447	-	103 447	103 447	-	-	100.0	-
ELK.	30 296	30 296	-	-	-	30 296	-	30 296	30 296	-	-	100.0	-
FAYETTE.	171 683	171 683	-	-	-	171 683	-	171 683	171 683	-	-	100.0	-
FOREST	15 101	15 101	-	-	-	15 101	-	15 101	15 101	-	-	100.0	-
FRANKLIN	202 319	202 319	-	-	-	202 319	-	202 319	202 319	-	-	100.0	-
FULTON	14 391	14 391	-	-	-	14 391	-	14 391	14 391	-	-	100.0	-
GREENE	92 526	92 526	-	-	-	92 526	-	92 526	92 526	-	-	100.0	-
HUNTINGDON	146 134	146 134	-	-	-	146 134	-	146 134	146 134	-	-	100.0	-
INOIANA.	120 850	120 850	-	-	-	120 850	-	120 850	120 850	-	-	100.0	-

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	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
PENNSYLVANIA--CON														
NON-SMSA PORTION--CON														
JEFFERSON,	68 746	68 746	-	-	-	68 746	-	68 746	68 746	-	-	100.0	-	-
JUNIATA,	55 108	55 108	-	-	-	55 108	-	55 108	55 108	-	-	100.0	-	-
LAWRENCE,	148 678	148 678	-	-	-	148 678	-	148 678	148 678	-	-	100.0	-	-
LEBANON,	301 717	301 717	-	-	-	301 717	-	301 717	301 717	-	-	100.0	-	-
MCKEAN,	53 923	53 923	-	-	-	53 923	-	53 923	53 923	-	-	100.0	-	-
MERCER,	257 111	257 111	-	-	-	257 111	-	257 111	257 111	-	-	100.0	-	-
MIFFLIN,	40 837	40 837	-	-	-	40 837	-	40 837	40 837	-	-	100.0	-	-
MONTOUR,	31 595	31 595	-	-	-	31 595	-	31 595	31 595	-	-	100.0	-	-
NORTHUMBERLAND,	117 322	117 322	-	-	-	117 322	-	117 322	117 322	-	-	100.0	-	-
PIKE,	35 281	35 281	-	-	-	35 281	-	35 281	35 281	-	-	100.0	-	-
POTTER,	50 942	50 942	-	-	-	50 942	-	50 942	50 942	-	-	100.0	-	-
SCHUYLKILL,	182 677	182 677	-	-	-	182 677	-	182 677	182 677	-	-	100.0	-	-
SNYDER,	48 156	48 156	-	-	-	48 156	-	48 156	48 156	-	-	100.0	-	-
SULLIVAN,	13 664	13 664	-	-	-	13 664	-	13 664	13 664	-	-	100.0	-	-
TIOGA,	63 126	63 126	-	-	-	63 126	-	63 126	63 126	-	-	100.0	-	-
UNION,	66 086	66 086	-	-	-	66 086	-	66 086	66 086	-	-	100.0	-	-
VENANGO,	79 807	79 807	-	-	-	79 807	-	79 807	79 807	-	-	100.0	-	-
WARREN,	100 692	100 692	-	-	-	100 692	-	100 692	100 692	-	-	100.0	-	-
WAYNE,	163 606	163 606	-	-	-	163 606	-	163 606	163 606	-	-	100.0	-	-
WYOMING,	37 996	37 996	-	-	-	37 996	-	37 996	37 996	-	-	100.0	-	-
RHODE ISLAND**2														
TOTAL,	8 076 014	6 434 724	1 641 290	164 580	26 149	7 885 285	-	7 885 285	6 270 144	1 615 141	-	79.5	20.5	-
SEA PORTION,	6 560 863	5 175 265	1 385 598	141 055	23 467	6 396 341	-	6 396 341	5 034 210	1 362 131	-	78.7	21.3	-
PROVIDENCE--WARWICK														
PAWTUCKET SEA	6 560 863	5 175 265	1 385 598	141 055	23 467	6 396 341	-	6 396 341	5 034 210	1 362 131	-	78.7	21.3	-
BRISTOL CO.,	457 898	383 289	74 609	6 618	651	450 629	-	450 629	376 671	73 958	-	83.6	16.4	-
KENT CO.,	2 093 676	1 765 337	328 339	35 521	5 890	2 052 265	-	2 052 265	1 729 816	322 449	-	84.3	15.7	-
WARWICK,	1 311 938	1 094 537	217 401	17 452	4 338	1 290 148	-	1 290 148	1 077 085	213 063	-	83.5	16.5	-
PROVIDENCE CO.,	4 009 289	3 026 639	982 650	98 916	16 926	3 893 447	-	3 893 447	2 927 723	965 724	-	75.2	24.8	-
CRANSTON,	438 863	320 649	118 214	20 612	2 284	415 967	-	415 967	300 037	115 930	-	72.1	27.9	-
PAWTUCKET,	394 847	287 410	107 437	8 032	1 907	384 908	-	384 908	279 378	105 530	-	72.6	27.4	-
PROVIDENCE,	1 338 578	1 015 606	322 972	26 657	3 096	1 308 825	-	1 308 825	988 949	319 876	-	75.6	24.4	-
NON-SEA PORTION,	1 515 151	1 259 459	255 692	23 525	2 682	1 488 944	-	1 488 944	1 235 934	253 010	-	83.0	17.0	-
NEWPORT,	713 769	610 702	103 067	13 076	1 433	699 260	-	699 260	597 626	101 634	-	85.5	14.5	-
WASHINGTON,	801 382	648 757	152 625	10 449	1 249	789 684	-	789 684	638 308	151 376	-	80.8	19.2	-
SOUTH CAROLINA ^{2 15}														
TOTAL,	2 639 383	1 724 539	373 365	(NA)	-	2 639 383	541 479	2 097 904	1 724 539	373 365	20.5	65.3	14.1	-
SMSA PORTION,	1 326 033	883 169	185 137	(NA)	-	1 326 033	257 727	1 068 306	883 169	185 137	19.4	66.6	14.0	-
AUGUSTA, GA.--S.C.														
SMSA*	83 140	52 572	13 032	(NA)	-	83 140	17 536	65 604	52 572	13 032	21.1	63.2	15.7	-
AIKEN CO.,	83 140	52 572	13 032	(NA)	-	83 140	17 536	65 604	52 572	13 032	21.1	63.2	15.7	-
CHARLESTON--NORTH CHARLESTON														
SMSA,	414 669	305 648	48 431	(NA)	-	414 669	60 590	354 079	305 648	48 431	14.6	73.7	11.7	-
BERKELEY CO.,	110 329	87 093	8 427	(NA)	-	110 329	14 809	95 520	87 093	8 427	13.4	78.9	7.6	-
CHARLESTON CO.,	268 223	194 723	33 396	(NA)	-	268 223	40 104	228 119	194 723	33 396	15.0	72.6	12.5	-
CHARLESTON,	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	-
DORCHESTER CO.,	36 117	23 832	6 608	(NA)	-	36 117	5 677	30 440	23 832	6 608	15.7	66.0	18.3	-
COLUMBIA SMSA,	324 119	192 066	51 922	(NA)	-	324 119	80 131	243 988	192 066	51 922	24.7	59.3	16.0	-
LEXINGTON CO.,	127 479	82 008	19 536	(NA)	-	127 479	25 935	101 544	82 008	19 536	20.3	64.3	15.3	-
RICHLAND CO.,	196 640	110 058	32 386	(NA)	-	196 640	54 196	142 444	110 058	32 386	27.6	56.0	16.5	-
COLUMBIA,	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	-
GREENVILLE--SPARTANBURG SMSA														
SPARTANBURG SMSA,	504 105	332 883	71 752	(NA)	-	504 105	99 470	404 635	332 883	71 752	19.7	66.0	14.2	-
GREENVILLE CO.,	256 804	169 405	37 995	(NA)	-	256 804	49 404	207 400	169 405	37 995	19.2	66.0	14.8	-
GREENVILLE,	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-	-
PICKENS CO.,	57 604	33 032	7 517	(NA)	-	57 604	17 055	40 549	33 032	7 517	29.6	57.3	13.0	-
SPARTANBURG CO.,	189 697	130 446	26 240	(NA)	-	189 697	33 011	156 686	130 446	26 240	17.4	68.8	13.8	-
NON-SMSA PORTION	1 313 350	841 370	188 228	(NA)	-	1 313 350	283 752	1 029 598	841 370	188 228	21.6	64.1	14.3	-
ABBEVILLE,	16 171	11 140	2 246	(NA)	-	16 171	2 785	13 386	11 140	2 246	17.2	68.9	13.9	-
ALLENDALE,	7 620	4 602	1 229	(NA)	-	7 620	1 789	5 831	4 602	1 229	23.5	60.4	16.1	-
ANDERSON,	101 272	63 610	14 270	(NA)	-	101 272	23 392	77 880	63 610	14 270	23.1	62.8	14.1	-
BAMBERG,	8 761	4 799	1 810	(NA)	-	8 761	2 152	6 609	4 799	1 810	24.6	54.8	20.7	-
BARNWELL,	16 236	10 812	2 206	(NA)	-	16 236	3 218	13 018	10 812	2 206	19.8	66.6	13.6	-
BEAUFORT,	90 733	77 307	5 146	(NA)	-	90 733	8 280	82 453	77 307	5 146	9.1	85.2	5.7	-
CALHOUN,	31 393	28 434	1 550	(NA)	-	31 393	1 409	29 984	28 434	1 550	4.5	90.6	4.9	-
CHEROKEE,	32 654	19 296	4 597	(NA)	-	32 654	8 761	23 893	19 296	4 597	26.8	59.1	14.1	-
CHESTER,	25 295	18 019	2 914	(NA)	-	25 295	4 362	20 933	18 019	2 914	17.2	71.2	11.5	-
CHESTERFIELD,	23 693	15 878	3 642	(NA)	-	23 693	4 173	19 520	15 878	3 642	17.6	67.0	15.4	-
CLARENDON,	17 573	11 228	3 573	(NA)	-	17 573	2 772	14 801	11 228	3 573	15.8	63.9	20.3	-
COLLETON,	21 615	8 005	3 599	(NA)	-	21 615	10 011	11 604	8 005	3 599	46.3	37.0	16.7	-
OARLINGTON,	68 508	40 523	6 187	(NA)	-	68 508	21 798	46 710	40 523	6 187	31.8	59.2	9.0	-
OILLON,	16 435	9 711	3 231	(NA)	-	16 435	3 493	12 942	9 711	3 231	21.3	59.1	19.7	-
EDGEFIELD,	11 819	7 417	2 097	(NA)	-	11 819	2 305	9 514	7 417	2 097	19.5	62.8	17.7	-
FAIRFIELD,	28 363	5 567	2 044	(NA)	-	28 363	20 752	7 611	5 567	2 044	73.2	19.6	7.2	-
FLORENCE,	74 777	44 092	14 230	(NA)	-	74 777	16 455	58 322	44 092	14 230	22.0	59.0	19.0	-
GEORGETOWN,	39 564	30 075	4 946	(NA)	-	39 564	4 543	35 021	30 075	4 946	11.5	76.0	12.5	-
GREENWOOD,	53 056	38 107	6 571	(NA)	-	53 056	8 378	44 678	38 107	6 571	15.8	71.8	12.4	-

See footnotes at end of table.

TAXABLE AND OTHER PROPERTY VALUES

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions						Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
SOUTH CAROLINA--CDN.														
NON-SMSA PORTION-- CON.														
HAMPTON	11 274	5 897	2 283	(NA)	-	11 274	3 094	8 180	5 897	2 283	27.4	52.3	20.3	
HORRY	99 834	67 002	17 476	(NA)	-	99 834	15 356	84 478	67 002	17 476	15.4	67.1	17.5	
JASPER	12 865	8 256	1 423	(NA)	-	12 865	3 186	9 679	8 256	1 423	24.8	64.2	11.1	
KERSHAW	44 486	33 995	4 618	(NA)	-	44 486	5 873	38 613	33 995	4 618	13.2	76.4	10.4	
LANCASTER	30 988	21 025	5 205	(NA)	-	30 988	4 758	26 230	21 025	5 205	15.4	67.8	16.8	
LAURENS	37 285	25 948	5 511	(NA)	-	37 285	5 826	31 459	25 948	5 511	15.6	69.6	14.8	
LEE	9 343	5 857	1 683	(NA)	-	9 343	1 803	7 540	5 857	1 683	19.3	62.7	18.0	
MCCORMICK	7 345	5 219	878	(NA)	-	7 345	1 248	6 097	5 219	878	17.0	71.1	12.0	
MARION	18 930	5 992	8 260	(NA)	-	18 930	4 678	14 252	5 992	8 260	24.7	31.7	43.6	
MARLBORO	13 790	8 351	2 625	(NA)	-	13 790	2 814	10 976	8 351	2 625	20.4	60.6	19.0	
NEWBERRY	22 350	12 055	4 367	(NA)	-	22 350	5 928	16 422	12 055	4 367	26.5	53.9	19.5	
OCONEE	64 718	25 365	4 897	(NA)	-	64 718	34 456	30 262	25 365	4 897	53.2	39.2	7.6	
ORANGEBURG	60 523	42 021	8 709	(NA)	-	60 523	9 793	50 730	42 021	8 709	16.2	69.4	14.4	
SALUDA	8 867	4 989	1 862	(NA)	-	8 867	2 016	6 851	4 989	1 862	22.7	56.3	21.0	
SUMTER	59 972	41 612	8 959	(NA)	-	59 972	9 401	50 571	41 612	8 959	15.7	69.4	14.9	
UNION	18 855	12 658	2 590	(NA)	-	18 855	3 607	15 248	12 658	2 590	19.1	67.1	13.7	
WILLIAMSBURG	23 719	10 341	9 292	(NA)	-	23 719	4 086	19 633	10 341	9 292	17.2	43.6	39.2	
YORK	82 668	56 165	11 502	(NA)	-	82 668	15 001	67 667	56 165	11 502	18.1	67.9	13.9	
SOUTH DAKOTA ²														
TOTAL	4 422 179	4 203 791	-	77 345	-	4 344 834	218 388	4 126 446	4 126 446	-	5.0	95.0	-	
SMSA PORTION	630 751	586 261	-	4 798	-	625 953	44 490	581 463	581 463	-	7.1	92.9	-	
SIoux FALLS SMSA	630 751	586 261	-	4 798	-	625 953	44 490	581 463	581 463	-	7.1	92.9	-	
MINNEHAMA CO.	630 751	586 261	-	4 798	-	625 953	44 490	581 463	581 463	-	7.1	92.9	-	
SIoux FALLS (PART)	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)	(NA)	-	-	-	-	
NON-SMSA PORTION														
AURORA	3 791 428	3 617 530	-	72 547	-	3 718 881	173 898	3 544 983	3 544 983	-	4.7	95.3	-	
BEAOLE	37 573	37 191	-	967	-	36 606	382	36 224	36 224	-	1.0	99.0	-	
BENNETT	115 430	108 625	-	1 513	-	113 917	6 805	107 112	107 112	-	6.0	94.0	-	
BON HOMME	23 534	23 534	-	756	-	22 778	-	22 778	22 778	-	-	100.0	-	
BROOKINGS	50 722	49 646	-	2 141	-	48 581	1 076	47 505	47 505	-	2.2	97.8	-	
BROWN	120 824	119 750	-	2 267	-	118 557	1 074	117 483	117 483	-	0.9	99.1	-	
BRULE	218 851	208 772	-	2 562	-	216 289	10 079	206 210	206 210	-	4.7	95.3	-	
BUFFALO	34 737	33 801	-	686	-	34 051	936	33 115	33 115	-	2.7	97.3	-	
BUTTE	6 765	6 765	-	129	-	6 636	-	6 636	6 636	-	-	100.0	-	
CAMPBELL	50 515	47 642	-	1 045	-	49 470	2 873	46 597	46 597	-	5.8	94.2	-	
CHARLES MIX	23 584	23 211	-	716	-	22 868	373	22 495	22 495	-	1.6	98.4	-	
CLARK	49 509	47 866	-	1 203	-	48 306	1 643	46 663	46 663	-	3.4	96.6	-	
CLAY	44 294	43 270	-	1 251	-	43 043	1 024	42 019	42 019	-	2.4	97.6	-	
COOINGTON	80 196	78 235	-	2 228	-	77 968	1 961	76 007	76 007	-	2.5	97.5	-	
CORSON	128 945	123 757	-	1 498	-	127 447	5 188	122 259	122 259	-	4.1	95.9	-	
CUSTER	28 498	27 807	-	729	-	27 769	691	27 078	27 078	-	2.5	97.5	-	
DAVISON	36 253	34 932	-	287	-	35 966	1 321	34 645	34 645	-	3.7	96.3	-	
OAY	115 161	109 904	-	1 350	-	113 811	5 257	108 554	108 554	-	4.6	95.4	-	
OEUEL	61 210	59 506	-	1 828	-	59 382	1 704	57 678	57 678	-	2.9	97.1	-	
OEWEY	35 967	35 254	-	1 513	-	34 454	713	33 741	33 741	-	2.1	97.9	-	
DOUGLAS	13 628	13 477	-	334	-	13 294	151	13 143	13 143	-	1.1	98.9	-	
EOMUNDS	37 139	36 834	-	2 386	-	34 753	305	34 448	34 448	-	0.9	99.1	-	
FALL RIVER	50 856	49 884	-	930	-	49 926	972	48 954	48 954	-	1.9	98.1	-	
FAULK	35 363	32 638	-	650	-	34 713	2 725	31 988	31 988	-	7.9	92.1	-	
GRANT	38 048	37 649	-	930	-	37 118	399	36 719	36 719	-	1.1	98.9	-	
GREGORY	119 076	60 691	-	1 821	-	117 255	58 385	58 870	58 870	-	49.8	50.2	-	
HAKON	42 385	41 914	-	415	-	41 970	471	41 499	41 499	-	1.1	98.9	-	
HAMLIN	28 475	28 370	-	947	-	27 528	105	27 423	27 423	-	0.4	99.6	-	
HANO	33 597	32 969	-	1 259	-	32 338	628	31 710	31 710	-	1.9	98.1	-	
HANSON	56 219	55 774	-	383	-	55 836	445	55 391	55 391	-	0.8	99.2	-	
HAROLING	29 489	28 734	-	766	-	28 723	755	27 968	27 968	-	2.6	97.4	-	
HUGHES	21 472	21 147	-	473	-	20 999	325	20 674	20 674	-	1.5	98.5	-	
HUTCHINSON	93 739	91 606	-	572	-	93 167	2 133	91 034	91 034	-	2.3	97.7	-	
HYOE	77 119	75 580	-	2 044	-	75 075	1 539	73 536	73 536	-	2.0	98.0	-	
JACKSON ²	23 618	23 413	-	362	-	23 256	205	23 051	23 051	-	0.9	99.1	-	
JERAPULO	21 999	21 870	-	694	-	21 305	129	21 176	21 176	-	0.6	99.4	-	
JONES	21 982	21 596	-	682	-	21 300	386	20 914	20 914	-	1.8	98.2	-	
KINGSBURY	18 127	17 848	-	615	-	17 512	279	17 233	17 233	-	1.6	98.4	-	
LAKE	61 423	58 561	-	2 160	-	59 263	2 862	56 401	56 401	-	4.8	95.2	-	
LAWRENCE	68 703	67 072	-	1 811	-	66 892	1 631	65 261	65 261	-	2.4	97.6	-	
LINCOLN	97 533	88 023	-	674	-	96 859	9 510	87 349	87 349	-	9.8	90.2	-	
SIoux FALLS (PART)	102 170	99 401	-	2 263	-	99 907	2 769	97 138	97 138	-	2.8	97.2	-	
LYMAN	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)	(NA)	-	-	-	-	
MCCOOK	41 076	40 782	-	324	-	40 752	294	40 458	40 458	-	0.7	99.3	-	
MCPHERSON	51 147	49 484	-	2 222	-	48 925	1 663	47 262	47 262	-	3.4	96.6	-	
	36 063	35 667	-	562	-	35 501	396	35 105	35 105	-	1.1	98.9	-	

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
SOUTH OAKOTA--CON.													
NON-SMSA PORTION-- CON.													
MARSHALL	45 510	44 802	-	1 271	-	44 239	708	43 531	43 531	-	1.6	98.4	-
MEADE	72 153	70 056	-	1 180	-	70 973	2 097	68 876	68 876	-	3.0	97.0	-
MELLETTTE	15 473	15 471	-	282	-	15 191	2	15 189	15 189	-	(2)	100.0	-
MINER	35 101	34 446	-	996	-	34 105	655	33 450	33 450	-	1.9	98.1	-
MOODY	51 813	51 025	-	2 345	-	49 468	788	48 680	48 680	-	1.6	98.4	-
PENNINGTON	334 872	316 976	-	587	-	334 285	17 896	316 389	316 389	-	5.4	94.6	-
PERKINS	52 937	52 505	-	901	-	52 036	432	51 604	51 604	-	0.8	99.2	-
POTTER	36 254	35 685	-	381	-	35 873	569	35 304	35 304	-	1.6	98.4	-
ROBERTS	60 358	58 656	-	2 177	-	58 181	1 702	56 479	56 479	-	2.9	97.1	-
SANBORN	26 076	24 868	-	527	-	25 549	1 208	24 341	24 341	-	4.7	95.3	-
SHANNON	4 780	4 715	-	122	-	4 658	65	4 593	4 593	-	1.4	98.6	-
SPINK	85 848	83 634	-	2 293	-	83 555	2 214	81 341	81 341	-	2.6	97.4	-
STANLEY	29 633	29 429	-	286	-	29 347	204	29 143	29 143	-	0.7	99.3	-
SULLY	57 102	56 896	-	529	-	56 573	206	56 367	56 367	-	0.4	99.6	-
TODD	13 796	13 560	-	194	-	13 602	236	13 366	13 366	-	1.7	98.3	-
TRIPP	63 041	62 166	-	994	-	62 047	875	61 172	61 172	-	1.4	98.6	-
TURNER	64 864	64 037	-	2 854	-	62 010	827	61 183	61 183	-	1.3	98.7	-
UNION	73 353	71 648	-	2 173	-	71 180	1 705	69 475	69 475	-	2.4	97.6	-
WALWORTH	47 877	45 029	-	739	-	47 138	2 848	44 290	44 290	-	6.0	94.0	-
WASHABAUGH	1	1	-	-	-	1	-	1	1	-	-	100.0	-
YANKTON	126 533	120 457	-	521	-	126 012	6 076	119 936	119 936	-	4.8	95.2	-
ZIEBACH	11 039	11 016	-	247	-	10 792	23	10 769	10 769	-	0.2	99.8	-
TENNESSEE													
TOTAL	13 580 550	10 830 836	1 470 721	-	-	13 580 550	1 278 993	12 301 557	10 830 836	1 470 721	9.4	79.8	10.8
SMSA PORTION	8 770 631	6 988 243	1 017 066	-	-	8 770 631	765 322	8 005 309	6 988 243	1 017 066	8.7	79.7	11.6
CHATTANOOGA, TENN. -													
GA. SMSA*	1 004 384	773 673	122 915	-	-	1 004 384	107 796	896 588	773 673	122 915	10.7	77.0	12.2
HAMILTON CO.	948 312	734 088	113 689	-	-	948 312	100 535	847 777	734 088	113 689	10.6	77.4	12.0
CHATTANOOGA	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MARION CO.	37 909	26 191	5 785	-	-	37 909	5 933	31 976	26 191	5 785	15.7	69.1	15.3
SEQUATCHIE CO.	18 163	13 394	3 441	-	-	18 163	1 328	16 835	13 394	3 441	7.3	73.7	18.9
CLARKSVILLE -													
HOPKINSVILLE													
TENN.-KY. SMSA*	223 690	172 724	24 989	-	-	223 690	25 977	197 713	172 724	24 989	11.6	77.2	11.2
MONTGOMERY	223 690	172 724	24 989	-	-	223 690	25 977	197 713	172 724	24 989	11.6	77.2	11.2
KINGSPORT-BRISTOL													
TENN.-VA. SMSA*	775 058	565 840	138 175	-	-	775 058	71 043	704 015	565 840	138 175	9.2	73.0	17.8
HAWKINS CO.	139 516	113 735	9 794	-	-	139 516	15 987	123 529	113 735	9 794	11.5	81.5	7.0
SULLIVAN CO.	635 542	452 105	128 381	-	-	635 542	55 056	580 486	452 105	128 381	8.7	71.1	20.2
KNOXVILLE SMSA	1 231 043	1 009 922	118 842	-	-	1 231 043	102 279	1 128 764	1 009 922	118 842	8.3	82.0	9.7
ANDERSON CO.	107 668	86 371	11 722	-	-	107 668	9 575	98 093	86 371	11 722	8.9	80.2	10.9
BLOUNT CO.	246 442	199 385	27 166	-	-	246 442	19 891	226 551	199 385	27 166	8.1	80.9	11.0
KNOX CO.	863 462	712 995	78 775	-	-	863 462	71 692	791 770	712 995	78 775	8.3	82.6	9.1
KNOXVILLE	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
UNION CO.	13 471	11 171	1 179	-	-	13 471	1 121	12 350	11 171	1 179	8.3	82.9	8.8
MEMPHIS, TENN. -													
ARK.-MISS SMSA*	2 518 469	2 012 659	314 488	-	-	2 518 469	191 322	2 327 147	2 012 659	314 488	7.6	79.9	12.5
SHELBY CO.	2 460 907	1 964 671	311 251	-	-	2 460 907	184 985	2 275 922	1 964 671	311 251	7.5	79.8	12.6
MEMPHIS	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TIPTON CO.	57 562	47 988	3 237	-	-	57 562	6 337	51 225	47 988	3 237	11.0	83.4	5.6
NASHVILLE -													
OAVIOSON SMSA	3 017 987	2 453 425	297 657	-	-	3 017 987	266 905	2 751 082	2 453 425	297 657	8.8	81.3	9.9
CHEATHAM CO.	75 776	62 649	3 226	-	-	75 776	9 901	65 875	62 649	3 226	13.1	82.7	4.3
OAVIOSON CO.													
NASHVILLE	1 860 849	1 468 546	243 631	-	-	1 860 849	148 672	1 712 177	1 468 546	243 631	8.0	78.9	13.1
DICKSON CO.	109 873	89 948	4 897	-	-	109 873	15 028	94 845	89 948	4 897	13.7	81.9	4.5
ROBERTSON CO.	61 415	50 099	4 223	-	-	61 415	7 093	54 322	50 099	4 223	11.5	81.6	6.9
RUTHERFORD CO.	237 706	201 770	17 659	-	-	237 706	18 277	219 429	201 770	17 659	7.7	84.9	7.4
SUMNER CO.	231 664	206 709	7 931	-	-	231 664	17 024	214 640	206 709	7 931	7.3	89.2	3.4
WILLIAMSON CO.	290 481	245 055	11 858	-	-	290 481	33 568	256 913	245 055	11 858	11.6	84.4	4.1
WILSON CO.	150 223	128 649	4 232	-	-	150 223	17 342	132 881	128 649	4 232	11.5	85.6	2.8
NON-SMSA PORTION	4 809 919	3 842 593	453 655	-	-	4 809 919	513 671	4 296 248	3 842 593	453 655	10.7	79.9	9.4
BEAUFORT	88 307	74 773	4 214	-	-	88 307	9 320	78 987	74 773	4 214	10.6	84.7	4.8
BENTON	19 389	16 818	1 100	-	-	19 389	1 471	17 918	16 818	1 100	7.6	86.7	5.7
BLEASOE	18 145	13 959	1 377	-	-	18 145	2 809	15 336	13 959	1 377	15.5	76.9	7.6
BRAADLEY	193 888	151 759	26 578	-	-	193 888	15 551	178 337	151 759	26 578	8.0	78.3	13.7
CAMPBELL	54 281	38 677	9 208	-	-	54 281	6 396	47 885	38 677	9 208	11.8	71.3	17.0
CANNON	45 374	41 137	867	-	-	45 374	3 370	42 004	41 137	867	7.4	90.7	1.9
CARROLL	100 251	88 540	3 780	-	-	100 251	7 931	92 320	88 540	3 780	7.9	88.3	3.8
CARTER	115 739	103 086	5 067	-	-	115 739	7 586	108 153	103 086	5 067	6.6	89.1	4.4
CHESTER	19 539	16 899	704	-	-	19 539	1 936	17 603	16 899	704	9.9	86.5	3.6
CLAIROBNE	36 958	29 152	3 565	-	-	36 958	4 241	32 717	29 152	3 565	11.5	78.9	9.6
CLAY	11 396	9 541	652	-	-	11 396	1 203	10 193	9 541	652	10.6	83.7	5.7
COCKE	52 224	40 490	6 171	-	-	52 224	5 563	46 661	40 490	6 171	10.7	77.5	11.8
COFFEE	83 026	67 778	9 083	-	-	83 026	6 165	76 861	67 778	9 083	7.4	81.6	10.9
CROCKETT	33 704	28 471	2 305	-	-	33 704	2 928	30 776	28 471	2 305	8.7	84.5	6.8
CUMBERLAND	97 766	84 345	4 761	-	-	97 766	8 660	89 106	84 345	4 761	8.9	86.3	4.9
DECATUR	16 520	13 994	1 304	-	-	16 520	1 222	15 298	13 994	1 304	7.4	84.7	7.9
OE KALB	25 392	21 442	1 843	-	-	25 392	2 107	23 285	21 442	1 843	8.3	84.7	7.3
OYER	103 049	83 427	6 240	-	-	103 049	13 382	89 667	83 427	6 240	13.0	81.0	6.1

TAXABLE AND OTHER PROPERTY VALUES

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value 'before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
TENNESSEE--CON.													
NON-SMSA PORTION--													
CON.													
FAYETTE	55 431	43 665	2 639	-	-	55 431	9 127	46 304	43 665	2 639	16.5	78.8	4.8
FENTRESS	26 101	21 171	1 488	-	-	26 101	3 442	22 659	21 171	1 488	13.2	81.1	5.7
FRANKLIN	50 975	41 950	4 090	-	-	50 975	4 935	46 040	41 950	4 090	9.7	82.3	8.0
GIBSON	106 015	86 906	8 184	-	-	106 015	10 925	95 090	86 906	8 184	10.3	82.0	7.7
GILES	51 119	40 594	4 736	-	-	51 119	5 789	45 330	40 594	4 736	11.3	79.4	9.3
GRAINGER	22 753	19 140	599	-	-	22 753	3 014	19 739	19 140	599	13.2	84.1	2.6
GREENE	127 601	109 005	10 736	-	-	127 601	7 860	119 741	109 005	10 736	6.2	85.4	8.4
GRUNOY	45 816	37 072	1 093	-	-	45 816	7 651	38 165	37 072	1 093	16.7	80.9	2.4
HAMBLEEN	143 599	103 685	28 649	-	-	143 599	11 265	132 334	103 685	28 649	7.8	72.2	20.0
HANCOCK	6 693	5 410	176	-	-	6 693	1 107	5 586	5 410	176	16.5	80.8	2.6
HARDEMAN	105 571	88 114	5 546	-	-	105 571	11 911	93 660	88 114	5 546	11.3	83.5	5.3
HARDIN	111 106	71 862	25 295	-	-	111 106	13 949	97 157	71 862	25 295	12.6	64.7	22.8
HAYWOOD	110 312	84 213	5 761	-	-	110 312	20 338	89 974	84 213	5 761	18.4	76.3	5.2
HENOERSON	28 683	23 665	2 208	-	-	28 683	2 810	25 873	23 665	2 208	9.8	82.5	7.7
HENRY	62 761	51 170	5 079	-	-	62 761	6 512	56 249	51 170	5 079	10.4	81.5	8.1
HICKMAN	37 543	27 241	1 796	-	-	37 543	8 506	29 037	27 241	1 796	22.7	72.6	4.8
HOUSTON	19 810	16 408	657	-	-	19 810	2 745	17 065	16 408	657	13.9	82.8	3.3
HUMPHREYS	67 493	41 667	20 382	-	-	67 493	5 444	62 049	41 667	20 382	8.1	61.7	30.2
JACKSON	16 678	13 475	765	-	-	16 678	2 438	14 240	13 475	765	14.6	80.8	4.6
JEFFERSON	62 789	49 779	6 789	-	-	62 789	6 221	56 568	49 779	6 789	9.9	79.3	10.8
JOHNSON	44 854	35 477	5 466	-	-	44 854	3 911	40 943	35 477	5 466	8.7	79.1	12.2
LAKE	17 891	15 685	1 121	-	-	17 891	1 085	16 806	15 685	1 121	6.1	87.7	6.3
LAUDERDALE	44 799	36 880	3 316	-	-	44 799	4 603	40 196	36 880	3 316	10.3	82.3	7.4
LAWRENCE	56 963	45 403	6 523	-	-	56 963	5 037	51 926	45 403	6 523	8.8	79.7	11.5
LEWIS	22 281	15 998	396	-	-	22 281	5 887	16 394	15 998	396	26.4	71.8	1.8
LINCOLN	67 861	58 995	4 212	-	-	67 861	4 654	63 207	58 995	4 212	6.9	86.9	6.2
LOUONN	45 413	37 643	3 339	-	-	45 413	4 431	40 982	37 643	3 339	9.8	82.9	7.4
MCMINN	98 390	68 214	23 496	-	-	98 390	6 680	91 710	68 214	23 496	6.8	69.3	23.9
MCNAIRY	49 530	38 685	2 538	-	-	49 530	8 307	41 223	38 685	2 538	16.8	78.1	5.1
MACON	35 815	26 887	1 628	-	-	35 815	7 300	28 515	26 887	1 628	20.4	75.1	4.5
MAOISON	186 666	153 802	17 340	-	-	186 666	15 524	171 142	153 802	17 340	8.3	82.4	9.3
MARSHALL	79 339	62 618	8 511	-	-	79 339	8 210	71 129	62 618	8 511	10.3	78.9	10.7
MAURY	136 809	92 226	29 856	-	-	136 809	14 727	122 082	92 226	29 856	10.8	67.4	21.8
MEIGS	22 989	17 676	1 993	-	-	22 989	3 320	19 669	17 676	1 993	14.4	76.9	8.7
MONROE	97 069	79 713	2 723	-	-	97 069	14 633	82 436	79 713	2 723	15.1	82.1	2.8
MOORE	17 838	13 916	2 822	-	-	17 838	1 100	16 738	13 916	2 822	6.2	78.0	15.8
MORGAN	49 113	33 044	1 750	-	-	49 113	14 319	34 794	33 044	1 750	29.2	67.3	3.6
OBION	84 130	69 375	4 801	-	-	84 130	9 954	74 176	69 375	4 801	11.8	82.5	5.7
OVERTON	28 853	24 247	1 338	-	-	28 853	3 268	25 585	24 247	1 338	11.3	84.0	4.6
PERRY	27 051	19 990	359	-	-	27 051	6 702	20 349	19 990	359	24.8	73.9	1.3
PICKETT	14 362	12 474	589	-	-	14 362	1 299	13 063	12 474	589	9.0	86.9	4.1
POLK	61 763	33 810	22 138	-	-	61 763	5 815	55 948	33 810	22 138	9.4	54.7	35.8
PUTNAM	125 819	104 634	8 818	-	-	125 819	12 367	113 452	104 634	8 818	9.8	83.2	7.0
RHEA	49 105	37 015	3 771	-	-	49 105	8 319	40 786	37 015	3 771	16.9	75.4	7.7
ROANE	119 776	100 054	6 017	-	-	119 776	13 705	106 071	100 054	6 017	11.4	83.5	5.0
SCOTT	65 141	43 740	8 595	-	-	65 141	12 806	52 335	43 740	8 595	19.7	67.1	13.2
SEVIER	210 057	195 192	4 475	-	-	210 057	10 390	199 667	195 192	4 475	4.9	92.9	2.1
SMITH	41 954	32 666	5 583	-	-	41 954	3 705	38 249	32 666	5 583	8.8	77.9	13.3
STEWART	17 993	14 817	685	-	-	17 993	2 491	15 502	14 817	685	13.8	82.3	3.8
TROUSDALE	15 433	11 759	862	-	-	15 433	2 812	12 621	11 759	862	18.2	76.2	5.6
UNICOI	51 167	41 667	2 648	-	-	51 167	6 852	44 315	41 667	2 648	13.4	81.4	5.2
VAN BUREN	7 257	6 359	279	-	-	7 257	619	6 638	6 359	279	8.5	87.6	3.8
WARREN	57 737	46 074	7 677	-	-	57 737	3 986	53 751	46 074	7 677	6.9	79.8	13.3
WASHINGTON	215 549	172 520	23 717	-	-	215 549	19 312	196 237	172 520	23 717	9.0	80.0	11.0
WAYNE	23 518	17 275	1 511	-	-	23 518	4 732	18 786	17 275	1 511	20.1	73.5	6.4
WEAKLEY	112 698	98 152	4 075	-	-	112 698	10 471	102 227	98 152	4 075	9.3	87.1	3.6
WHITE	33 139	27 431	3 200	-	-	33 139	2 508	30 631	27 431	3 200	7.6	82.8	9.7
TEXAS ²²													
TOTAL	64 605 034	51 261 034	13 115 278	1 552 100	-	63 052 934	228 722	62 824 212	49 708 934	13 115 278	0.4	78.8	20.8
SMSA PORTION	45 389 276	35 842 488	9 461 722	1 235 526	-	44 153 750	85 066	44 068 684	34 606 962	9 461 722	0.2	78.4	21.4
ABILENE SMSA	490 666	377 461	109 531	15 298	-	475 368	3 674	471 694	362 163	109 531	0.8	76.2	23.0
CALLAHAN CO.	21 756	17 409	3 455	118	-	21 638	892	20 746	17 291	3 455	4.1	79.9	16.0
JONES CO.	67 041	50 704	15 698	222	-	66 819	639	66 180	50 482	15 698	1.0	75.6	23.5
ABILENE (PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TAYLOR CO.	401 869	309 348	90 378	14 958	-	386 911	2 143	384 768	294 390	90 378	0.6	76.1	23.4
ABILENE (PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
AMARILLO SMSA	1 004 320	736 581	266 074	24 027	-	980 293	1 665	978 628	712 554	266 074	0.2	72.7	27.1
POTTER CO.	673 879	449 233	223 559	15 953	-	657 926	1 087	656 839	433 280	223 559	0.2	65.9	34.0
AMARILLO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
RANDALL CO.	330 441	287 348	42 515	8 074	-	322 367	578	321 789	279 274	42 515	0.2	86.6	13.2
AMARILLO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
(PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
TEXAS--CON.													
SMSA PORTION--CON.													
AUSTIN SMSA	1 620 409	1 330 488	287 989	39 088	-	1 581 321	1 932	1 579 389	1 291 400	287 989	0.1	81.7	18.2
HAYS CO.	87 718	80 017	7 144	3 800	-	83 918	557	83 361	76 217	7 144	0.7	90.8	8.5
TRAVIS CO.	1 532 691	1 250 471	280 845	35 288	-	1 497 403	1 375	1 496 028	1 215 183	280 845	0.1	81.2	18.8
AUSTIN	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
BEAUMONT--PORT ARTHUR--ORANGE													
SMSA	1 972 392	1 395 013	569 825	67 090	-	1 905 302	7 554	1 897 748	1 327 923	569 825	0.4	69.7	29.9
HARROIS CO.	181 047	157 858	21 205	8 502	-	172 545	1 984	170 561	149 356	21 205	1.1	86.6	12.3
JEFFERSON CO	1 339 471	1 080 386	255 993	50 415	-	1 289 056	3 092	1 285 964	1 029 971	255 993	0.2	79.9	19.9
BEAUMONT	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PORT ARTHUR	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ORANGE CO.	451 874	156 769	292 627	8 173	-	443 701	2 478	441 223	148 596	292 627	0.6	33.5	66.0
BROWNSVILLE-- HARLINGEN--													
SAN BENITO SMSA . .	377 645	292 727	83 885	14 064	-	363 581	1 033	362 548	278 663	83 885	0.3	76.6	23.1
CAMERON CO.	377 645	292 727	83 885	14 064	-	363 581	1 033	362 548	278 663	83 885	0.3	76.6	23.1
BROWNSVILLE . . .	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
BRYAN--COLLEGE STATION SMSA	174 649	144 230	29 774	8 385	-	166 264	645	165 619	135 845	29 774	0.4	81.7	17.9
BRAZOS CO.	174 649	144 230	29 774	8 385	-	166 264	645	165 619	135 845	29 774	0.4	81.7	17.9
CORPUS CHRISTI													
SMSA	1 818 856	1 144 683	669 910	55 159	-	1 763 697	4 263	1 759 434	1 089 524	669 910	0.2	61.8	38.0
NUECES CO.	1 479 573	975 904	500 878	46 357	-	1 433 216	2 791	1 430 425	929 547	500 878	0.2	64.9	34.9
CORPUS CHRISTI . . .	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SAN PATRICIO CO. . .	339 283	168 779	169 032	8 802	-	330 481	1 472	329 009	159 977	169 032	0.4	48.4	51.1
DALLAS--FORT WORTH													
SMSA	10 790 004	8 052 124	2 723 387	271 059	-	10 518 945	14 493	10 504 452	7 781 065	2 723 387	0.1	74.0	25.9
COLLIN CO.	625 687	536 437	88 122	10 731	-	614 956	1 128	613 828	525 706	88 122	0.2	85.5	14.3
DALLAS CO.	6 730 636	4 930 557	1 795 303	153 952	-	6 576 684	4 776	6 571 908	4 776 605	1 795 303	0.1	72.6	27.3
DALLAS	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
GARLAND	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
GRAND PRAIRIE													
(PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
IRVING	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MESQUITE	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
RICHARDSON	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
DENTON CO.	528 106	435 904	91 059	11 503	-	516 603	1 143	515 460	424 401	91 059	0.2	82.2	17.6
ELLIS CO.	112 875	78 382	33 411	4 688	-	112 407	1 082	111 325	77 914	33 411	1.0	69.3	29.7
HOOD CO.	70 982	54 434	16 352	2 507	-	68 475	196	68 279	51 927	16 352	0.3	75.8	23.9
JOHNSON CO.	117 999	95 472	21 838	7 591	-	110 408	689	109 719	87 881	21 838	0.6	79.6	19.8
FORT WORTH													
(PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KAUFMAN CO.	100 255	77 883	21 582	381	-	99 874	790	99 084	77 502	21 582	0.8	77.6	21.6
PARKER CO.	113 333	81 873	30 756	5 969	-	107 364	704	106 660	75 904	30 756	0.7	70.7	28.6
ROCKWALL CO.	68 821	59 646	8 881	1 585	-	67 236	294	66 942	58 061	8 881	0.4	86.4	13.2
TARRANT CO.	2 179 987	1 579 231	597 784	76 077	-	2 103 910	2 972	2 100 938	1 503 154	597 784	0.1	71.4	28.4
ARLINGTON	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
FORT WORTH													
(PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
GRAND PRAIRIE													
(PART)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WISE CO.	141 323	122 305	18 299	295	-	141 028	719	140 309	122 010	18 299	0.5	86.5	13.0
EL PASO SMSA	889 171	637 016	250 266	32 407	-	856 764	1 889	854 875	604 609	250 266	0.2	70.6	29.2
EL PASO CO.	889 171	637 016	250 266	32 407	-	856 764	1 889	854 875	604 609	250 266	0.2	70.6	29.2
EL PASO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
GALVESTON--TEXAS													
CITY SMSA	1 324 088	1 128 693	191 745	47 615	-	1 276 473	3 650	1 272 823	1 081 078	191 745	0.3	84.7	15.0
GALVESTON CO.	1 324 088	1 128 693	191 745	47 615	-	1 276 473	3 650	1 272 823	1 081 078	191 745	0.3	84.7	15.0
GALVESTON	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
HOUSTON SMSA	17 099 722	14 258 281	2 820 321	322 745	-	16 776 977	21 120	16 755 857	13 935 536	2 820 321	0.1	83.1	16.8
BRAZORIA CO.	1 097 263	1 003 582	91 492	13 703	-	1 083 560	2 189	1 081 371	989 879	91 492	0.2	91.4	8.4
FORT BEND CO.	725 689	722 320	1 949	10 001	-	715 688	1 420	714 268	712 319	1 949	0.2	99.5	0.3
HOUSTON (PART) . . .	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
HARRIS CO.	14 130 467	11 490 967	2 626 167	273 904	-	13 856 563	13 333	13 843 230	11 217 063	2 626 167	0.1	81.0	19.0
HOUSTON (PART) . . .	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PASADENA	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
LIBERTY CO.	286 400	235 360	49 096	8 675	-	277 725	1 944	275 781	226 685	49 096	0.7	81.6	17.7
MONTGOMERY CO. . . .	733 870	685 194	47 126	14 571	-	719 299	1 550	717 749	670 623	47 126	0.2	93.2	6.6
HOUSTON (PART) . . .	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WALLER CO.	126 033	120 858	4 491	1 891	-	124 142	684	123 458	118 967	4 491	0.6	95.8	3.6

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
TEXAS--CON.													
SMSA PORTION--CON.													
KILLEEN-TEMPLE													
SMSA	613 613	476 008	136 592	26 275	-	587 338	1 013	586 325	449 733	136 592	0.2	76.6	23.3
BELL CO.	546 408	421 505	124 061	25 373	-	521 035	842	520 193	396 132	124 061	0.2	76.0	23.8
CORYELL CO.	67 205	54 503	12 531	9 902	-	66 303	171	66 132	53 601	12 531	0.3	80.8	18.9
LAREDO SMSA	370 207	328 221	40 927	9 103	-	361 104	1 059	360 045	319 118	40 927	0.3	88.4	11.3
WEBB CO.	370 207	328 221	40 927	9 103	-	361 104	1 059	360 045	319 118	40 927	0.3	88.4	11.3
LAREDO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
LUBBOCK SMSA	643 901	445 702	197 150	17 679	-	626 222	1 049	625 173	428 023	197 150	0.2	68.4	31.5
LUBBOCK CO.	643 901	445 702	197 150	17 679	-	626 222	1 049	625 173	428 023	197 150	0.2	68.4	31.5
LUBBOCK	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MCALLEN-PHARR-													
EDINBURG SMSA	564 570	485 906	77 167	18 020	-	546 550	1 497	545 053	467 886	77 167	0.3	85.6	14.1
HIDALGO CO.	564 570	485 906	77 167	18 020	-	546 550	1 497	545 053	467 886	77 167	0.3	85.6	14.1
MIDLAND SMSA	363 418	261 563	99 919	5 458	-	357 960	1 936	356 024	256 105	99 919	0.5	71.5	27.9
MIDLAND CO.	363 418	261 563	99 919	5 458	-	357 960	1 936	356 024	256 105	99 919	0.5	71.5	27.9
MIDLAND	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ODESSA SMSA	835 472	693 043	140 208	14 184	-	821 288	2 221	819 067	678 859	140 208	0.3	82.7	17.1
ECTOR CO.	835 472	693 043	140 208	14 184	-	821 288	2 221	819 067	678 859	140 208	0.3	82.7	17.1
ODESSA	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SAN ANGELO SMSA	299 840	239 100	60 226	12 335	-	287 505	514	286 991	226 765	60 226	0.2	78.9	20.9
TOM GREEN CO.	299 840	239 100	60 226	12 335	-	287 505	514	286 991	226 765	60 226	0.2	78.9	20.9
SAN ANGELO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SAN ANTONIO SMSA	1 798 997	1 599 772	195 066	127 173	-	1 671 824	4 159	1 667 665	1 472 599	195 066	0.2	88.1	11.7
BEXAR CO.	1 542 860	1 387 643	152 176	119 293	-	1 423 567	3 041	1 420 526	1 268 350	152 176	0.2	89.1	10.7
SAN ANTONIO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
COMAL CO.	131 680	108 368	22 903	6 685	-	124 995	409	124 586	101 683	22 903	0.3	81.3	18.3
GUADALUPE CO.	124 457	103 761	19 987	1 195	-	123 262	709	122 553	102 366	19 987	0.6	83.2	16.2
SHERMAN-DENISON													
SMSA	517 216	434 846	80 442	16 813	-	500 403	1 928	498 475	418 033	80 442	0.4	83.5	16.1
GRAYSON CO.	517 216	434 846	80 442	16 813	-	500 403	1 928	498 475	418 033	80 442	0.4	83.5	16.1
TEXARKANA, TEX.													
ARK. SMSA*	236 025	186 294	45 942	11 163	-	224 862	3 789	221 073	175 131	45 942	1.7	77.9	20.4
BOWIE CO.	236 025	186 294	45 942	11 163	-	224 862	3 789	221 073	175 131	45 942	1.7	77.9	20.4
TYLER SMSA	471 829	359 736	111 171	21 580	-	450 249	922	449 327	338 156	111 171	0.2	75.1	24.7
SMITH CO.	471 829	359 736	111 171	21 580	-	450 249	922	449 327	338 156	111 171	0.2	75.1	24.7
TYLER	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WACO SMSA	541 183	397 273	142 797	31 452	-	509 731	1 113	508 618	365 821	142 797	0.2	71.8	28.0
MC LENNAN CO.	541 183	397 273	142 797	31 452	-	509 731	1 113	508 618	365 821	142 797	0.2	71.8	28.0
WACO	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WICHITA FALLS SMSA	571 083	437 727	131 408	27 354	-	543 729	1 948	541 781	410 373	131 408	0.4	75.5	24.2
CLAY CO.	64 613	54 569	9 198	174	-	64 439	846	63 593	54 395	9 198	1.3	84.4	14.3
WICHITA CO.	506 470	383 158	122 210	27 180	-	479 290	1 102	478 188	355 978	122 210	0.2	74.3	25.5
WICHITA FALLS	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
NON-SMSA PORTION	19 215 758	15 418 546	3 653 556	316 574	-	18 899 184	143 656	18 755 528	15 101 972	3 653 556	0.8	79.9	19.3
ANDERSON	153 179	125 510	26 991	7 036	-	146 143	678	145 465	118 474	26 991	0.5	81.1	18.5
ANDREWS	282 781	269 869	11 172	768	-	282 013	1 740	280 273	269 101	11 172	0.6	95.4	4.0
ANGELINA	132 836	85 890	44 762	6 296	-	126 540	2 184	124 356	79 594	44 762	1.7	62.9	35.4
ARANSAS	115 647	99 517	16 003	2 411	-	113 236	127	113 109	97 106	16 003	0.1	85.8	14.1
ARCHER	50 128	44 225	5 090	135	-	49 993	813	49 180	44 090	5 090	1.6	88.2	10.2
ARMSTRONG	19 796	13 873	5 630	364	-	19 432	293	19 139	13 509	5 630	1.5	69.5	29.0
ATASCOSA	74 752	65 921	8 109	2 503	-	72 249	722	71 527	63 418	8 109	1.0	87.8	11.2
AUSTIN	145 116	122 491	18 486	4 473	-	140 643	4 139	136 504	118 018	18 486	2.9	83.9	13.1
BAILEY	47 762	36 894	10 774	56	-	47 706	94	47 612	36 838	10 774	0.2	77.2	22.6
BANDERA	28 262	25 311	2 875	213	-	28 049	76	27 973	25 098	2 875	0.3	89.5	10.2
BASTROP	50 925	42 749	7 546	15	-	50 910	630	50 280	42 734	7 546	1.2	83.9	14.8
BAYLOR	28 381	19 809	8 145	164	-	28 217	427	27 790	19 645	8 145	1.5	69.6	28.9
BEE	84 348	64 416	19 281	2 299	-	82 049	651	81 398	62 117	19 281	0.8	75.7	23.5
BLANCO	30 567	28 074	2 043	70	-	30 497	450	30 047	28 004	2 043	1.5	91.8	6.7
BORDEN	76 501	74 843	1 340	43	-	76 458	318	76 140	74 800	1 340	0.4	97.8	1.8
BOSQUE	26 987	16 763	9 887	268	-	26 719	337	26 382	16 495	9 887	1.3	61.7	37.0
BREWSTER	29 943	26 999	2 668	434	-	29 509	276	29 233	26 565	2 668	0.9	90.0	9.0
BRISCOE	14 341	9 651	4 659	2	-	14 339	31	14 308	9 649	4 659	0.2	67.3	32.5
BROOKS	161 735	145 621	15 418	1 116	-	160 619	696	159 923	144 505	15 418	0.4	90.0	9.6
BROWN	75 182	59 729	15 148	4 361	-	70 821	305	70 516	55 368	15 148	0.4	78.2	21.4
BURLESON	35 613	28 470	6 956	239	-	35 374	187	35 187	28 231	6 956	0.5	79.8	19.7
BURNET	108 592	89 498	18 848	576	-	108 016	246	107 770	88 922	18 848	0.2	82.3	17.4
CALDWELL	74 200	62 986	10 821	3 214	-	70 986	393	70 593	59 772	10 821	0.6	84.2	15.2
CALHOUN	250 427	130 472	119 147	2 072	-	248 355	808	247 547	128 400	119 147	0.3	51.7	48.0
CAMP	24 637	19 331	5 150	1 481	-	23 156	156	23 000	17 850	5 150	0.7	77.1	22.2
CARSON	57 743	46 635	10 299	60	-	57 683	809	56 874	46 575	10 299	1.4	80.7	17.9
CASS	79 526	46 084	32 996	2 653	-	76 873	446	76 427	43 431	32 996	0.6	56.5	42.9
CASTRO	44 683	31 439	13 067	35	-	44 648	177	44 471	31 404	13 067	0.4	70.3	29.3
CHAMBERS	386 266	142 695	242 469	856	-	385 410	1 102	384 308	141 839	242 469	0.3	36.8	62.9
CHEROKEE	161 120	133 328	16 338	5 674	-	155 446	11 454	143 992	127 654	16 338	7.4	82.1	10.5

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
TEXAS--CON.													
NON-SMSA PORTION-- CON.													
CHILLORESS.	16 425	13 278	2 699	106	-	16 319	448	15 871	13 172	2 699	2.7	80.7	16.5
COCHRAN.	78 656	72 513	5 926	44	-	78 612	217	78 395	72 469	5 926	0.3	92.2	7.5
COKE.	38 826	32 827	5 646	48	-	38 778	353	38 425	32 779	5 646	0.9	84.5	14.6
COLEMAN.	30 772	26 226	4 159	180	-	30 592	387	30 205	26 046	4 159	1.3	85.1	13.6
COLLINGSWORTH.	19 436	14 738	4 634	851	-	18 585	64	18 521	13 887	4 634	0.3	74.7	24.9
COLORA00.	99 052	70 442	27 859	3 047	-	96 005	751	95 254	67 395	27 859	0.8	70.2	29.0
COMANCHE.	34 033	20 596	13 170	219	-	33 814	267	33 547	20 377	13 170	0.8	60.3	38.9
CONCHO.	18 008	13 818	4 050	39	-	17 969	140	17 829	13 779	4 050	0.8	76.7	22.5
COOKE.	201 013	150 703	48 866	5 875	-	195 138	1 450	193 688	144 828	48 860	0.7	74.2	25.0
COTTLE.	14 331	12 118	2 010	34	-	14 297	203	14 094	12 084	2 010	1.4	84.5	14.1
CRANE.	131 685	124 596	5 846	38	-	131 647	1 243	130 404	124 558	5 846	0.9	94.6	4.4
CROCKETT.	162 181	149 535	11 706	9	-	162 172	940	161 232	149 526	11 706	0.6	92.2	7.2
CROSBY.	33 756	23 123	10 539	52	-	33 704	94	33 610	23 071	10 539	0.3	68.5	31.3
CULBERSON.	58 735	45 048	12 460	123	-	58 612	1 227	57 385	44 925	12 460	2.1	76.6	21.3
OALLAM.	32 038	21 362	10 232	44	-	31 994	444	31 550	21 318	10 232	1.4	66.6	32.0
OANSON.	61 723	54 788	6 576	153	-	61 570	359	61 211	54 635	6 576	0.6	88.7	10.7
OEAF SMITH.	106 550	77 979	27 967	1 999	-	104 551	604	103 947	75 980	27 967	0.6	72.7	26.7
DELTA.	16 463	13 764	2 490	994	-	15 469	209	15 260	12 770	2 490	1.4	82.6	16.1
OE WITT.	71 068	59 029	11 800	215	-	70 853	239	70 614	58 814	11 800	0.3	83.0	16.7
OICKENS.	15 850	10 776	4 946	39	-	15 811	128	15 683	10 737	4 946	0.8	67.9	31.3
OIMMIT.	101 656	89 088	11 856	34	-	101 622	712	100 910	89 054	11 856	0.7	87.6	11.7
OONLEY.	14 855	10 120	4 323	72	-	14 783	412	14 371	10 048	4 323	2.8	68.0	29.2
OVAL.	162 879	152 819	8 993	1 297	-	161 582	1 067	160 515	151 522	8 993	0.7	93.8	5.6
EASTLANO.	46 223	38 656	6 563	2 592	-	43 631	1 004	42 627	36 064	6 563	2.3	82.7	15.0
EDWARDS.	28 717	25 311	3 308	6	-	28 711	98	28 613	25 305	3 308	0.3	88.1	11.5
ERATH.	81 019	60 437	19 937	5 639	-	75 380	645	74 735	54 798	19 937	0.9	72.7	26.4
FALLS.	62 170	47 139	14 667	2 776	-	59 394	364	59 030	44 363	14 667	0.6	74.7	24.7
FANNIN.	72 820	45 775	26 703	4 617	-	68 203	342	67 861	41 158	26 703	0.5	60.3	39.2
FAYETTE.	51 557	36 594	13 976	5 526	-	46 031	987	45 044	31 068	13 976	2.1	67.5	30.4
FISHER.	50 429	42 758	7 287	1 470	-	48 959	384	48 575	41 288	7 287	0.8	84.3	14.9
FLOYD.	55 613	45 718	9 645	104	-	55 509	250	55 259	45 614	9 645	0.5	82.2	17.4
FOARO.	28 088	23 002	5 015	33	-	28 055	71	27 984	22 969	5 015	0.3	81.9	17.9
FRANKLIN.	67 866	62 248	5 247	1 552	-	66 314	371	65 943	60 696	5 247	0.6	91.5	7.9
FREESTONE.	84 020	62 577	19 933	2 173	-	81 847	1 510	80 337	60 404	19 933	1.8	73.8	24.4
FRIO.	113 356	96 967	15 749	1 308	-	112 048	640	111 408	95 659	15 749	0.6	85.4	14.1
GAINES.	299 715	291 784	6 863	691	-	299 024	1 068	297 956	291 093	6 863	0.4	97.3	2.3
GARZA.	49 393	45 082	3 957	770	-	48 623	354	48 269	44 312	3 957	0.7	91.1	8.1
GILLESPIE.	71 488	54 568	16 364	290	-	71 198	556	70 642	54 278	16 364	0.8	76.2	23.0
GLASSCOCK.	59 490	55 535	3 718	2	-	59 488	237	59 251	55 533	3 718	0.4	93.4	6.3
GOLIAO.	71 534	47 367	23 970	47	-	71 487	197	71 290	47 320	23 970	0.3	66.2	33.5
GONZALES.	57 509	37 516	19 396	1 282	-	56 227	597	55 630	36 234	19 396	1.1	64.4	34.5
GRAY.	149 313	109 738	38 726	4 324	-	144 989	849	144 140	105 414	38 726	0.6	72.7	26.7
GREGG.	504 624	423 787	79 027	10 880	-	493 744	1 810	491 934	412 907	79 027	0.4	83.6	16.0
GRIMES.	79 425	58 728	19 945	2 319	-	77 106	752	76 354	56 409	19 945	1.0	73.2	25.9
HALE.	251 930	205 628	45 897	846	-	251 084	405	250 679	204 782	45 897	0.2	81.6	18.3
HALL.	36 992	27 462	9 322	63	-	36 929	208	36 721	27 399	9 322	0.6	74.2	25.2
HAMILTON.	43 974	32 180	11 606	202	-	43 772	188	43 584	31 978	11 606	0.4	73.1	26.5
HANSFORD.	74 649	57 840	16 598	503	-	74 146	211	73 935	57 337	16 598	0.3	77.3	22.4
HARDEMAN.	34 819	27 012	7 472	109	-	34 710	335	34 375	26 903	7 472	1.0	77.5	21.5
HARRISON.	268 796	149 688	116 845	6 520	-	262 276	2 263	260 013	143 168	116 845	0.9	54.6	44.6
HARTLEY.	58 210	49 891	8 049	20	-	58 190	270	57 920	49 871	8 049	0.5	85.7	13.8
HASKELL.	32 825	25 998	6 372	1 448	-	31 377	455	30 922	24 550	6 372	1.5	78.2	20.3
HEMPHILL.	140 418	124 379	15 756	280	-	140 138	283	139 855	124 099	15 756	0.2	88.6	11.2
HENOERSON.	141 096	126 441	13 922	7 172	-	133 924	733	133 191	119 269	13 922	0.5	89.1	10.4
HILL.	57 451	49 265	6 958	345	-	57 106	1 228	55 878	48 920	6 958	2.2	85.7	12.2
HOCKLEY.	123 648	113 314	9 682	1 124	-	122 524	652	121 872	112 190	9 682	0.5	91.6	7.9
HOPKINS.	116 431	81 150	34 298	4 889	-	111 542	983	110 559	76 261	34 298	0.9	68.4	30.7
HOUSTON.	44 393	35 517	8 273	174	-	44 219	603	43 616	35 343	8 273	1.4	79.9	18.7
HOWARD.	149 715	122 942	25 404	3 813	-	145 902	1 369	144 533	119 129	25 404	0.9	81.7	17.4
HUOSPEH.	39 960	33 376	5 064	230	-	39 730	1 520	38 210	33 146	5 064	3.8	83.4	12.7
HUNT.	208 433	195 102	12 719	7 722	-	200 711	612	200 099	187 380	12 719	0.3	93.4	6.3
HUTCHINSON.	176 082	100 181	75 497	3 500	-	172 582	404	172 178	96 681	75 497	0.2	56.0	43.7
IRION.	31 400	27 664	3 461	9	-	31 391	275	31 116	27 655	3 461	0.9	88.1	11.0
JACK.	60 767	53 306	6 689	126	-	60 641	772	59 869	53 180	6 689	1.3	87.7	11.0
JACKSON.	177 916	165 447	11 506	1 993	-	175 923	963	174 960	163 454	11 506	0.5	92.9	6.5
JASPER.	97 656	55 079	42 056	3 710	-	93 946	521	93 425	51 369	42 056	0.6	54.7	44.8
JEFF OAVIS.	12 104	10 856	1 117	13	-	12 091	131	11 960	10 843	1 117	1.1	89.7	9.2
JIM HOGG.	77 246	72 006	4 983	840	-	76 406	257	76 149	71 166	4 983	0.3	93.1	6.5
JIM WELLS.	209 994	203 438	5 242	1 444	-	207 550	1 314	206 236	200 994	5 242	0.6	96.8	2.5
KARNES.	78 601	54 699	23 496	1 974	-	76 627	406	76 221	52 725	23 496	0.5	68.8	30.7
KENDALL.	114 872	110 449	4 255	241	-	114 631	168	114 463	110 208	4 255	0.1	96.1	3.7
KENEOY.	46 324	44 398	1 620	-	-	46 324	306	46 018	44 398	1 620	0.7	95.8	3.5
KENT.	54 556	52 608	1 667	106	-	54 450	281	54 169	52 502	1 667	0.5	96.4	3.1

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value 'before partial exemptions'			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area)			
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Per- sonal	
TEXAS--CON.														
NON-SMSA PORTION-- CON.														
KERR	136 106	117 420	18 525	960	-	135 146	161	134 985	116 460	18 525	0.1	86.2	13.7	
KIMBLE	21 392	14 422	6 359	72	-	21 320	611	20 709	14 350	6 359	2.9	67.3	29.8	
KING	37 018	3 731	33 098	-	-	37 018	189	36 829	3 731	33 098	0.5	10.1	89.4	
KINNEY	26 641	22 500	3 930	509	-	26 132	211	25 921	21 991	3 930	0.8	84.2	15.0	
KLEBERG	277 443	258 205	18 655	1 933	-	275 510	583	274 927	256 272	18 655	0.2	93.0	6.8	
KNOX	19 741	14 846	4 681	74	-	19 667	214	19 453	14 772	4 681	1.1	75.1	23.8	
LAMAR	120 725	95 820	23 837	6 598	-	114 127	1 068	113 059	89 222	23 837	0.9	78.2	20.9	
LAMB	92 729	64 730	27 688	8	-	92 721	311	92 410	64 722	27 688	0.3	69.8	29.9	
LAMPASAS	22 282	16 044	6 023	349	-	21 933	215	21 718	15 695	6 023	1.0	71.6	27.5	
LA SALLE	33 531	27 080	6 098	247	-	33 284	353	32 931	26 833	6 098	1.1	80.6	18.3	
LAVACA	60 925	52 654	8 047	284	-	60 641	224	60 417	52 370	8 047	0.4	86.4	13.3	
LEE	54 515	43 107	11 203	1 931	-	52 584	205	52 379	41 176	11 203	0.4	78.3	21.3	
LEON	30 650	22 135	7 423	729	-	29 921	1 092	28 829	21 406	7 423	3.6	71.5	24.8	
LIMESTONE	66 756	57 519	8 971	195	-	66 561	266	66 295	57 324	8 971	0.4	86.1	13.5	
LIPSOMB	114 343	96 540	17 547	32	-	114 311	256	114 055	96 508	17 547	0.2	84.4	15.4	
LIVE OAK	68 301	60 780	6 819	275	-	68 026	702	67 324	60 505	6 819	1.0	88.9	10.0	
LLANO	57 307	48 270	8 872	328	-	56 979	165	56 814	47 942	8 872	0.3	84.1	15.6	
LOVING	61 902	60 655	859	5	-	61 897	388	61 509	60 650	859	0.6	98.0	1.4	
LYNN	58 216	49 332	8 763	57	-	58 159	121	58 038	49 275	8 763	0.2	84.7	15.1	
MCCULLOCH	22 338	14 973	7 052	127	-	22 211	313	21 898	14 846	7 052	1.4	66.8	31.8	
MCMULLEN	36 852	35 019	1 738	-	-	36 852	95	36 757	35 019	1 738	0.3	95.0	4.7	
MAOISON	41 604	37 868	3 201	1 788	-	39 816	535	39 281	36 080	3 201	1.3	90.6	8.0	
MARION	43 977	27 351	16 409	177	-	43 800	217	43 583	27 174	16 409	0.5	62.0	37.5	
MARTIN	70 454	65 473	4 135	27	-	70 427	846	69 581	65 446	4 135	1.2	92.9	5.9	
MASON	21 902	16 619	4 796	77	-	21 825	487	21 338	16 542	4 796	2.2	75.8	22.0	
MATAGORDA	257 010	134 672	121 655	2 902	-	254 108	683	253 425	131 770	121 655	0.3	51.9	47.9	
MAVERICK	94 007	82 328	11 478	1 522	-	92 485	201	92 284	80 806	11 478	0.2	87.4	12.4	
MEHINA	106 224	91 372	14 333	466	-	105 758	519	105 239	90 906	14 333	0.5	86.0	13.6	
MENARD	17 294	13 218	4 002	39	-	17 255	74	17 181	1 179	4 002	0.4	76.4	23.2	
MILAM	114 759	55 633	58 123	3 527	-	111 232	1 003	110 229	52 106	58 123	0.9	46.8	52.3	
MILLS	15 969	12 912	2 883	70	-	15 899	174	15 725	12 842	2 883	1.1	80.8	18.1	
MITCHELL	65 952	50 063	14 571	1 435	-	64 517	1 318	63 199	48 628	14 571	2.0	75.4	22.6	
MONTAGUE	50 421	41 951	7 556	259	-	50 162	914	49 248	41 692	7 556	1.8	83.1	15.1	
MOORE	131 641	103 701	27 652	1 094	-	130 547	288	130 259	102 607	27 652	0.2	78.6	21.2	
MORRIS	47 055	11 272	32 569	985	-	46 070	3 214	42 856	10 287	32 569	7.0	22.3	70.7	
MOTLEY	8 292	6 335	1 736	48	-	8 244	221	8 023	6 287	1 736	2.7	76.3	21.1	
NACOGDOCHES	133 786	108 117	24 500	5 236	-	128 550	1 169	127 381	102 881	24 500	0.9	80.0	19.1	
NAVARRO	137 076	125 386	9 987	5 836	-	131 240	1 703	129 537	119 550	9 987	1.3	91.1	7.6	
NEWTON	66 731	44 406	21 903	1 822	-	64 909	422	64 487	42 584	21 903	0.7	65.6	33.7	
NOLAN	139 028	109 040	28 804	4 109	-	134 919	1 184	133 735	104 931	28 804	0.9	77.8	21.3	
OCHILTREE	98 035	69 769	27 760	1 178	-	96 857	506	96 351	68 591	27 760	0.5	70.8	28.7	
OLAHAM	30 330	19 674	7 140	305	-	30 025	3 516	26 509	19 369	7 140	11.7	64.5	23.8	
PALO PINTO	91 280	77 023	13 605	3 712	-	87 568	652	86 916	73 311	13 605	0.7	83.7	15.5	
PANOLA	190 002	154 264	33 184	4 490	-	185 512	2 554	182 958	149 774	33 184	1.4	80.7	17.9	
PARMER	28 005	18 661	8 698	58	-	27 947	646	27 301	18 603	8 698	2.3	66.6	31.1	
PECOS	402 226	387 239	14 186	407	-	401 819	801	401 018	386 832	14 186	0.2	96.3	3.5	
POLK	156 206	140 357	14 852	5 196	-	151 010	997	150 013	135 161	14 852	0.7	89.5	9.8	
PRESIDIO	27 282	21 470	5 586	38	-	27 244	226	27 018	21 432	5 586	0.8	78.7	20.5	
RAINS	41 891	37 747	4 090	1 442	-	40 449	54	40 395	36 305	4 090	0.1	89.8	10.1	
REAGAN	96 176	85 450	10 078	28	-	96 148	648	95 500	85 422	10 078	0.7	88.8	10.5	
REAL	8 197	7 055	1 112	31	-	8 166	30	8 136	7 024	1 112	0.4	86.0	13.6	
RED RIVER	32 096	24 330	7 578	2 005	-	30 091	188	29 903	22 325	7 578	0.6	74.2	25.2	
REEVES	200 723	171 541	28 277	1 413	-	199 310	905	198 405	170 128	28 277	0.5	85.4	14.2	
REFUGIO	187 219	181 327	4 960	42	-	187 177	932	186 245	181 285	4 960	0.5	96.9	2.6	
ROBERTS	33 482	60 040	3 292	9	-	63 473	150	63 323	60 031	3 292	0.2	94.6	5.2	
ROBERTSON	30 764	23 506	6 625	175	-	30 589	633	29 956	23 331	6 625	2.1	76.3	21.7	
RUNNELS	76 420	66 123	10 038	162	-	76 258	259	75 999	65 961	10 038	0.3	86.5	13.2	
RUSK	209 753	121 086	86 958	5 657	-	204 096	1 709	202 387	115 429	86 958	0.8	56.6	42.6	
SABINE	23 247	19 669	3 451	1 263	-	21 984	127	21 857	18 406	3 451	0.6	83.7	15.7	
SAN AUGUSTINE	19 927	16 955	2 894	1 328	-	18 599	78	18 521	15 627	2 894	0.4	84.0	15.6	
SAN JACINTO	56 675	53 740	2 794	1 693	-	54 982	141	54 841	52 047	2 794	0.3	94.7	5.1	
SAN SABA	21 070	15 400	5 580	71	-	20 999	90	20 909	15 329	5 580	0.4	73.0	26.6	
SCHLEICHER	36 836	29 131	7 030	23	-	36 813	675	36 138	29 108	7 030	1.8	79.1	19.1	
SCURRY	350 717	320 940	28 197	2 583	-	348 134	1 580	346 554	318 357	28 197	0.5	91.4	8.1	
SHACKELFORD	28 659	24 836	3 417	60	-	28 599	406	28 193	24 776	3 417	1.4	86.6	11.9	
SHELBY	33 400	30 257	2 752	309	-	33 091	391	32 700	29 948	2 752	1.2	90.5	8.3	
SHERMAN	56 772	41 812	14 295	430	-	56 342	665	55 677	41 382	14 295	1.2	73.4	25.4	
SOMERVILLE	72 964	4 669	68 173	329	-	72 635	122	72 513	4 340	68 173	0.2	6.0	93.9	
STARR	118 236	107 198	10 531	50	-	118 186	507	117 679	107 148	10 531	0.4	90.7	8.9	
STEPHENS	60 529	51 744	8 558	1 622	-	58 907	227	58 680	50 122	8 558	0.4	85.1	14.5	
STERLING	48 323	45 321	2 776	4	-	48 319	226	48 093	45 317	2 776	0.5	93.8	5.7	
STONEWALL	36 870	35 211	1 418	27	-	36 843	241	36 602	35 184	1 418	0.7	95.5	3.8	
SUTTON	63 874	59 147	4 308	64	-	63 810	419	63 391	59 083	4 308	0.7	92.6	6.8	
SWISHER	31 145	18 466	12 452	1 199	-	29 946	227	29 719	17 267	12 452	0.8	57.7	41.6	
TERRELL	27 141	22 794	4 154	257	-	26 884	193	26 691	22 537	4 154	0.7	83.8	15.5	

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
TEXAS--CON.													
NON-SMSA PORTION--													
CON.													
TERRY	108 709	90 023	18 300	1 914	-	106 795	386	106 409	88 109	18 300	0.4	82.5	17.1
THROCKMORTON	37 222	32 767	4 258	38	-	37 184	197	36 987	32 729	4 258	0.5	89.0	11.5
TITUS	109 839	26 959	82 469	2 384	-	107 455	411	107 044	24 575	82 469	0.4	22.9	76.7
TRINITY	44 469	40 229	3 764	1 686	-	42 783	476	42 307	38 543	3 764	1.1	90.1	8.8
TYLER	86 410	81 103	4 037	2 977	-	83 433	1 270	82 163	78 126	4 037	1.5	93.6	4.8
UPSHUR	78 893	68 431	9 616	3 286	-	75 607	846	74 761	65 145	9 616	1.1	86.2	12.7
UPTON	130 862	119 999	9 581	343	-	130 515	1 282	129 237	119 656	9 581	1.0	91.7	7.3
UVALDE	94 920	65 308	29 281	5 008	-	89 912	331	89 581	60 300	29 281	0.4	67.1	32.6
VAL VERDE	104 769	90 465	13 895	2 724	-	102 045	409	101 636	87 741	13 895	0.4	86.0	13.6
VAN ZANOT	58 421	50 320	7 587	321	-	58 100	514	57 586	49 999	7 587	0.9	86.1	13.1
VICTORIA	564 276	391 572	171 765	12 687	-	551 589	939	550 650	378 885	171 765	0.2	68.7	31.1
WALKER	110 330	88 584	21 013	3 548	-	106 782	733	106 049	85 036	21 013	0.7	79.6	19.7
WARD	298 081	264 960	32 116	921	-	297 160	1 005	296 155	264 039	32 116	0.3	88.9	10.8
WASHINGTON	85 929	66 157	17 669	4 963	-	80 966	2 103	78 863	61 194	17 669	2.6	75.6	21.8
WHARTON	260 823	158 563	101 470	7 456	-	253 367	790	252 577	151 107	101 470	0.3	59.6	40.0
WHEELER	82 411	72 476	9 040	70	-	82 341	895	81 446	72 406	9 040	1.1	87.9	11.0
WILBARGER	55 492	44 152	10 897	179	-	55 313	443	54 870	43 973	10 897	0.8	79.5	19.7
WILLACY	80 553	73 567	6 741	1 072	-	79 481	245	79 236	72 495	6 741	0.3	91.2	8.5
WILLIAMSON	228 008	201 263	25 870	9 143	-	218 865	875	217 990	192 120	25 870	0.4	87.8	11.8
WILSON	61 948	53 004	8 755	213	-	61 735	189	61 546	52 791	8 755	0.3	85.5	14.2
WINKLER	260 784	223 692	28 454	1 004	-	259 780	8 638	251 142	222 688	28 454	3.3	85.7	11.0
WOOD	166 149	152 062	13 575	279	-	165 870	512	165 358	151 783	13 575	0.3	91.5	8.2
YOAKUM	265 384	255 383	9 410	359	-	265 025	591	264 434	255 024	9 410	0.2	96.2	3.6
YOUNG	178 024	146 577	30 916	4 072	-	173 952	531	173 421	142 505	30 916	0.3	81.9	17.8
ZAPATA	142 247	141 065	982	997	-	141 250	200	141 050	140 068	982	0.1	99.2	0.7
ZAVALA	63 844	55 432	8 128	922	-	62 922	284	62 638	54 510	8 128	0.5	86.6	12.9
UTAH ⁴													
TOTAL	5 240 516	3 476 689	682 701	20 636	-	5 215 730	1 076 976	4 138 754	3 456 053	682 701	20.6	66.3	13.1
SMSA PORTION	3 813 338	2 920 381	501 519	16 709	-	3 795 748	390 557	3 405 191	2 903 672	501 519	10.3	76.5	13.2
PROVO-OREM SMSA	502 665	385 982	75 372	2 031	-	500 456	41 133	459 323	383 951	75 372	8.2	76.7	15.1
UTAH CO.	502 665	385 982	75 372	2 031	-	500 456	41 133	459 323	383 951	75 372	8.2	76.7	15.1
PROVO	98 239	78 111	11 474	598	-	97 639	8 652	88 987	77 513	11 474	8.9	79.4	11.8
SALT LAKE CITY--													
OGDEN, UTAH SMSA	3 310 673	2 534 399	426 147	14 678	-	3 295 292	349 424	2 945 868	2 519 721	426 147	10.6	76.5	12.9
OGAS CO.	319 311	251 743	47 473	3 299	-	315 962	20 045	295 917	248 444	47 473	6.3	78.6	15.0
SALT LAKE CO.	2 614 643	2 021 597	328 188	8 602	-	2 605 519	264 336	2 341 183	2 012 995	328 188	10.1	77.3	12.6
SALT LAKE CITY	680 657	464 335	132 128	4 415	-	675 954	83 906	592 048	459 920	132 128	12.4	68.0	19.5
TOOELE CO.	69 907	28 964	6 467	345	-	69 525	34 439	35 086	28 619	6 467	49.5	41.2	9.3
WEBER CO.	306 812	232 095	44 019	2 432	-	304 286	30 604	273 682	229 663	44 019	10.1	75.5	14.5
OGDEN	115 216	80 041	23 076	1 530	-	113 655	12 068	101 587	78 511	23 076	10.6	69.1	20.3
NON-SMSA PORTION	1 427 178	556 308	181 182	3 927	-	1 419 982	686 419	733 563	552 381	181 182	48.3	38.9	12.8
BEAVER	15 236	7 970	3 338	99	-	15 120	3 911	11 209	7 871	3 338	25.9	52.1	22.1
BOX ELDER	118 465	64 144	30 297	404	-	117 845	23 808	94 037	63 740	30 297	20.2	54.1	25.7
CACHE	134 094	95 411	27 938	720	-	133 338	10 709	122 629	94 691	27 938	8.0	71.0	21.0
CARBON	104 920	49 614	8 221	268	-	104 517	46 950	57 567	49 346	8 221	44.9	47.2	7.9
OAGGETT	11 678	1 815	1 236	4	-	11 673	8 626	3 047	1 811	1 236	73.9	15.5	10.6
OUCHESNE	135 867	14 892	15 049	95	-	135 738	105 892	29 846	14 797	15 049	78.0	10.9	11.1
EMERY	180 013	8 787	5 343	94	-	178 160	164 124	14 036	8 693	5 343	92.1	4.9	3.0
GARFIELD	14 863	5 243	2 512	73	-	14 749	7 067	7 682	5 170	2 512	47.9	35.1	17.0
GRAND	34 715	10 716	9 861	69	-	34 618	14 110	20 508	10 647	9 861	40.8	30.8	28.5
IRON	73 797	42 225	6 710	200	-	73 273	24 538	48 735	42 025	6 710	33.5	57.4	9.2
JUAB	20 139	10 431	3 551	150	-	19 952	6 120	13 832	10 281	3 551	30.7	51.5	17.8
KANE	11 916	7 375	2 257	41	-	11 855	2 264	9 591	7 334	2 257	19.1	61.9	19.0
MILLARD	35 252	15 549	6 278	163	-	34 878	13 214	21 664	15 386	6 278	37.9	44.1	18.0
MORGAN	14 809	6 893	2 090	107	-	14 697	5 821	8 876	6 786	2 090	39.6	46.2	14.2
PIUTE	4 978	2 265	787	34	-	4 930	1 912	3 018	2 231	787	38.8	45.3	16.0
RICH	12 432	7 260	1 779	18	-	12 409	3 388	9 021	7 242	1 779	27.3	58.4	14.3
SAN JUAN	102 523	8 584	3 854	23	-	102 451	90 036	12 415	8 561	3 854	87.9	8.4	3.8
SANPETE	49 525	39 234	5 883	312	-	49 191	4 386	44 805	38 922	5 883	8.9	79.1	12.0
SEVIER	62 276	42 361	7 773	263	-	61 942	12 071	49 871	42 098	7 773	19.5	68.0	12.5
SUMMIT	115 285	30 786	7 040	89	-	115 176	77 439	37 737	30 697	7 040	67.2	26.7	6.1
UINTAH	88 635	21 738	14 470	169	-	88 441	52 402	36 039	21 569	14 470	59.3	24.4	16.4
WASATCH	20 283	13 551	3 557	64	-	20 211	2 767	17 444	13 487	3 957	13.7	66.7	19.6
WASHINGTON	61 216	47 152	9 518	444	-	60 588	4 362	56 226	46 708	9 518	7.2	77.1	15.7
WAYNE	4 261	2 312	1 440	24	-	4 230	502	3 728	2 288	1 440	11.9	54.1	34.0

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions ¹			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
VERMONT ^{2,3}													
TOTAL	6 237 050	5 645 036	592 014	27 694	10 197	6 199 159	-	6 199 159	5 617 342	581 817	-	90.6	9.4
AADISON	301 852	275 707	26 145	1 416	442	299 994	-	299 994	274 291	25 703	-	91.4	8.6
BENNINGTON	464 474	430 639	33 835	689	-	463 785	-	463 785	429 950	33 835	-	92.7	7.3
CALEDONIA	283 744	265 877	17 867	1 091	575	282 078	-	282 078	264 786	17 292	-	93.9	6.1
CHITTENDEN	1 199 478	974 820	224 658	3 712	-	1 195 766	-	1 195 766	971 108	224 658	-	81.2	18.8
ESSEX	58 585	54 890	3 695	201	-	58 384	-	58 384	54 689	3 695	-	93.7	6.3
FRANKLIN	302 236	279 013	23 223	56	-	302 180	-	302 180	278 957	23 223	-	92.3	7.7
GRAND ISLE	72 949	71 793	1 156	-	-	72 949	-	72 949	71 793	1 156	-	98.4	1.6
LAMOILLE	313 951	298 173	15 778	5 147	2 230	306 574	-	306 574	293 026	13 548	-	95.6	4.4
ORANGE	255 117	244 965	10 152	1 420	-	253 697	-	253 697	243 545	10 152	-	96.0	4.0
ORLEANS	207 636	194 236	13 400	1 464	-	206 172	-	206 172	192 772	13 400	-	93.5	6.5
RUTLAND	552 746	494 550	58 196	180	690	551 876	-	551 876	494 370	57 506	-	89.6	10.4
WASHINGTON	649 941	609 604	40 337	4 749	-	645 192	-	645 192	604 855	40 337	-	93.7	6.3
WINOHAM	824 619	783 976	40 643	5 280	6 256	813 083	-	813 083	778 696	34 387	-	95.8	4.2
WINOSOR	749 722	666 793	82 929	2 289	4	747 429	-	747 429	664 504	82 925	-	88.9	11.1
VIRGINIA ^{2,4}													
TOTAL	85 509 433	72 689 387	6 817 142	-	-	85 509 433	6 002 904	79 506 529	72 689 387	6 817 142	7.0	85.0	8.0
SMSA PORTION	61 964 948	53 707 821	4 759 969	-	-	61 964 948	3 497 158	58 467 790	53 707 821	4 759 969	5.6	86.7	7.7
WASHINGTON, D.C.-													
MO.-VA. SMSA*	27 376 769	24 490 576	1 605 496	-	-	27 376 769	1 280 697	26 096 072	24 490 576	1 605 496	4.7	89.5	5.9
ARLINGTON CO.	4 854 279	4 331 757	226 791	-	-	4 854 279	295 731	4 558 548	4 331 757	226 791	6.1	89.2	4.7
FAIRFAX CO.	15 303 573	13 922 803	856 044	-	-	15 303 573	524 726	14 778 847	13 922 803	856 044	3.4	91.0	5.6
LOUDDON CO.	1 784 615	1 606 359	70 761	-	-	1 784 615	107 495	1 677 120	1 606 359	70 761	6.0	90.0	4.0
PRINCE WILLIAM													
CO.	1 014 004	708 406	201 187	-	-	1 014 004	104 411	909 593	708 406	201 187	10.3	69.9	19.8
ALEXANDRIA CITY	3 074 360	2 721 706	155 920	-	-	3 074 360	196 734	2 877 626	2 721 706	155 920	6.4	88.5	5.1
FAIRFAX CITY	608 603	538 858	44 128	-	-	608 603	25 617	582 986	538 858	44 128	4.2	88.5	7.3
FALLS CHURCH													
CITY	312 193	288 419	17 043	-	-	312 193	6 731	305 462	288 419	17 043	2.2	92.4	5.5
MANASSAS CITY	349 424	303 624	28 329	-	-	349 424	17 471	331 953	303 624	28 329	5.0	86.9	8.1
MANASSAS PARK													
CITY	75 718	68 644	5 293	-	-	75 718	1 781	73 937	68 644	5 293	2.4	90.7	7.0
KINGSPORT-BRISTOL													
TENN.-VA. SMSA*	341 014	302 679	24 992	-	-	341 014	13 343	327 671	302 679	24 992	3.9	88.8	7.3
BRISTOL CITY	273 112	253 829	12 922	-	-	273 112	6 361	266 751	253 829	12 922	2.3	92.9	4.7
SCOTT CO.	17 462	12 359	1 640	-	-	17 462	3 463	13 999	12 359	1 640	19.8	70.8	9.4
WASHINGTON CO.	50 440	36 491	10 430	-	-	50 440	3 519	46 921	36 491	10 430	7.0	72.3	20.7
LYNCHBURG SMSA	1 694 289	1 367 488	198 974	-	-	1 694 289	127 827	1 566 462	1 367 488	198 974	7.5	80.7	11.7
AMHERST CO.	350 022	303 012	20 957	-	-	350 022	26 053	323 969	303 012	20 957	7.4	86.6	6.0
APPOMATTOX CO.	174 029	140 417	13 749	-	-	174 029	19 863	154 166	140 417	13 749	11.4	80.7	7.9
CAMPBELL CO.	166 085	84 431	67 437	-	-	166 085	14 217	151 868	84 431	67 437	8.6	50.8	40.6
LYNCHBURG CITY	1 004 153	839 628	96 831	-	-	1 004 153	67 694	936 459	839 628	96 831	6.7	83.6	9.6
NEWPORT NEWS-													
HAMPTON SMSA	5 913 352	5 004 414	445 069	-	-	5 913 352	463 869	5 449 483	5 004 414	445 069	7.8	84.6	7.5
GLOUCESTER CO.	425 334	389 734	22 726	-	-	425 334	12 874	412 460	389 734	22 726	3.0	91.6	5.3
JAMES CITY CO.	586 777	500 645	60 817	-	-	586 777	25 315	561 462	500 645	60 817	4.3	85.3	10.4
YORK CO.	800 106	537 388	40 304	-	-	800 106	222 414	577 692	537 388	40 304	27.8	67.2	5.0
HAMPTON CITY	1 543 644	1 372 965	104 120	-	-	1 543 644	66 559	1 477 085	1 372 965	104 120	4.3	88.9	6.7
NEWPORT NEWS													
CITY	2 190 635	1 875 048	195 152	-	-	2 190 635	120 435	2 070 200	1 875 048	195 152	5.5	85.6	8.9
WILLIAMSBURG													
CITY	230 358	204 495	12 989	-	-	230 358	12 874	217 484	204 495	12 989	5.6	88.8	5.6
POQUOSON CITY	136 498	124 139	8 961	-	-	136 498	3 398	133 100	124 139	8 961	2.5	90.9	6.6
NORFOLK-VIRGINIA													
BEACH-PORTSMOUTH,													
VA.-N.C. SMSA*	12 014 857	10 638 637	773 400	-	-	12 014 857	602 820	11 412 037	10 638 637	773 400	5.0	88.5	6.4
CHESAPEAKE CITY	2 105 384	1 824 648	132 967	-	-	2 105 384	147 769	1 957 615	1 824 648	132 967	7.0	86.7	6.3
NORFOLK CITY	2 992 066	2 479 449	305 682	-	-	2 992 066	206 935	2 785 131	2 479 449	305 682	6.9	82.9	10.2
PORTSMOUTH CITY	1 353 811	1 172 205	124 992	-	-	1 353 811	56 614	1 297 197	1 172 205	124 992	4.2	86.6	9.2
SUFFOLK CITY	746 654	679 582	32 015	-	-	746 654	35 057	711 597	679 582	32 015	4.7	91.0	4.3
VIRGINIA BEACH													
CITY	4 816 942	4 482 753	177 744	-	-	4 816 942	156 445	4 660 497	4 482 753	177 744	3.2	93.1	3.7
PETERSBURG-													
COLONIAL HEIGHTS-													
HOPEWELL SMSA	1 466 417	1 187 632	194 040	-	-	1 466 417	84 745	1 381 672	1 187 632	194 040	5.8	81.0	13.2
OWINWIDIE CO.	60 559	32 705	22 803	-	-	60 559	5 051	55 508	32 705	22 803	8.3	54.0	37.7
PRINCE GEORGE													
CO.	232 787	194 509	23 127	-	-	232 787	15 151	217 636	194 509	23 127	6.5	83.6	9.9
COLONIAL HEIGHTS													
CITY	223 855	191 057	23 560	-	-	223 855	9 238	214 617	191 057	23 560	4.1	85.3	10.5
HOPEWELL CITY	395 083	297 118	74 934	-	-	395 083	23 031	372 052	297 118	74 934	5.8	75.2	19.0
PETERSBURG CITY	554 133	472 243	49 616	-	-	554 133	32 274	521 859	472 243	49 616	5.8	85.2	9.0
RICHMOND SMSA	10 468 010	8 562 809	1 204 579	-	-	10 468 010	700 622	9 767 388	8 562 809	1 204 579	6.7	81.8	11.5
CHARLES CITY CO.	122 558	103 083	11 864	-	-	122 558	7 611	114 947	103 083	11 864	6.2	84.1	9.7
CHESTERFIELD CO.	2 707 932	2 226 222	231 844	-	-	2 707 932	249 866	2 458 066	2 226 222	231 844	9.2	82.2	8.6
GOOCHLAND CO.	325 023	289 443	16 536	-	-	325 023	19 044	305 979	289 443	16 536	5.9	89.1	5.1
HANOVER CO.	350 836	250 996	86 320	-	-	350 836	13 520	337 316	250 996	86 320	3.9	71.5	24.6
HENRICO CO.	3 107 340	2 676 825	314 659	-	-	3 107 340	115 856	2 991 484	2 676 825	314 659	3.7	86.1	10.1
POWATAN CO.	94 042	86 028	5 020	-	-	94 042	2 994	91 048	86 028	5 020	3.2	91.5	5.3
RICHMOND CITY	3 760 279	2 930 212	538 336	-	-	3 760 279	291 731	3 468 548	2 930 212	538 336	7.8	77.9	14.3
ROANOKE SMSA	2 690 240	2 153 586	313 419	-	-	2 690 240	223 235	2 467 005	2 153 586	313 419	8.3	80.1	11.7
BOTETOURT CO.	449 199	382 729	21 143	-	-	449 199	45 327	403 872	382 729	21 143	10.1	85.2	4.7
CRAIG CO.	10 263	7 881	1 588	-	-	10 263	794	9 469	7 881	1 588	7.7	76.8	15.5
ROANOKE CO.	436 218	308 701	108 736	-	-	436 218	18 781	417 437	308 701	108 736	4.3	70.8	24.9
ROANOKE CITY	1 387 366	1 122 156	124 528	-	-	1 387 366	140 682	1 246 684	1 122 156	124 528	10.1	80.9	9.0
SALEM CITY	407 194	332 119	57 424	-	-	407 194	17 651	389 543	332 119	57 424	4.3	81.6	14.1

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area ¹		
	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
VIRGINIA--CON.													
NON-SMSA PORTION . .	23 544 485	18 981 566	2 057 173	-	-	23 544 485	2 505 746	21 038 739	18 981 566	2 057 173	10.6	80.6	8.7
COUNTIES													
ACCOMACK	86 504	68 690	11 547	-	-	86 504	6 267	80 237	68 690	11 547	7.2	79.4	13.3
ALBEMARLE	1 272 345	1 146 050	62 872	-	-	1 272 345	63 423	1 208 922	1 146 050	62 872	5.0	90.1	4.9
ALLEGHANY	33 970	18 520	12 692	-	-	33 970	2 758	31 212	18 520	12 692	8.1	54.5	37.4
AMELIA	22 587	14 626	6 958	-	-	22 587	1 003	21 584	14 626	6 958	4.4	64.8	30.8
AUGUSTA	921 936	825 247	49 187	-	-	921 936	47 502	874 434	825 247	49 187	5.2	89.5	5.3
BATH	124 335	72 442	5 451	-	-	124 335	46 442	77 893	72 442	5 451	37.4	58.3	4.4
BEFORE	610 890	520 365	32 429	-	-	610 890	58 096	552 794	520 365	32 429	9.5	85.2	5.3
BLAND	82 446	77 029	1 219	-	-	82 446	4 198	78 248	77 029	1 219	5.1	93.4	1.5
BRUNSWICK	51 720	25 275	23 405	-	-	51 720	3 040	48 680	25 275	23 405	5.9	48.9	45.3
BUCHANAN	51 021	26 441	20 449	-	-	51 021	4 131	46 890	26 441	20 449	8.1	51.8	40.1
BUCKINGHAM	217 799	174 540	13 436	-	-	217 799	29 823	187 976	174 540	13 436	13.7	80.1	6.2
CAROLINE	62 137	45 526	11 678	-	-	62 137	4 933	57 204	45 526	11 678	7.9	73.3	18.8
CARROLL	92 150	65 604	19 759	-	-	92 150	6 787	85 363	65 604	19 759	7.4	71.2	21.4
CHARLOTTE	221 446	198 808	9 019	-	-	221 446	13 619	207 827	198 808	9 019	6.2	89.8	4.1
CLARKE	254 100	231 041	12 653	-	-	254 100	10 406	243 694	231 041	12 653	4.1	90.9	5.0
CULPEPER	575 084	512 998	24 506	-	-	575 084	37 580	537 504	512 998	24 506	6.5	89.2	4.3
CUMBERLAND	94 528	77 464	6 634	-	-	94 528	10 430	84 098	77 464	6 634	11.0	81.9	7.0
DICKENSON	22 005	10 558	9 144	-	-	22 005	2 303	19 702	10 558	9 144	10.5	48.0	41.6
ESSEX	252 511	231 114	15 809	-	-	252 511	5 588	246 923	231 114	15 809	2.2	91.5	6.3
FAUQUIER	1 259 728	1 130 921	75 210	-	-	1 259 728	53 597	1 206 131	1 130 921	75 210	4.3	89.8	6.0
FLOYD	179 187	167 322	4 949	-	-	179 187	6 916	172 271	167 322	4 949	3.9	93.4	2.8
FLUVANNA	259 446	211 085	11 496	-	-	259 446	36 865	222 581	211 085	11 496	14.2	81.4	4.4
FRANKLIN	458 631	411 875	21 724	-	-	458 631	25 032	433 599	411 875	21 724	5.5	89.8	4.7
FREDERICK	180 975	120 641	49 807	-	-	180 975	10 527	170 448	120 641	49 807	5.8	66.7	27.5
GILES	41 281	13 649	16 683	-	-	41 281	10 949	30 332	13 649	16 683	26.5	33.1	40.4
GRAYSON	23 570	17 953	4 114	-	-	23 570	1 503	22 067	17 953	4 114	6.4	76.2	17.5
GREENE	140 963	129 643	4 028	-	-	140 963	7 292	133 671	129 643	4 028	5.2	92.0	2.9
GREENSVILLE	164 718	138 339	17 341	-	-	164 718	9 038	155 680	138 339	17 341	5.5	84.0	10.5
HALIFAX	67 888	42 140	20 090	-	-	67 888	5 658	62 230	42 140	20 090	8.3	62.1	29.6
HENRY	109 727	67 578	35 962	-	-	109 727	6 187	103 540	67 578	35 962	5.6	61.6	32.8
HIGHLAND	11 776	8 686	2 451	-	-	11 776	639	11 137	8 686	2 451	5.4	73.8	20.8
ISLE OF WIGHT	89 111	33 871	51 084	-	-	89 111	4 156	84 955	33 871	51 084	4.7	38.0	57.3
KING AND QUEEN	131 825	115 358	12 416	-	-	131 825	4 051	127 774	115 358	12 416	3.1	87.5	9.4
KING GEORGE	198 842	177 133	14 216	-	-	198 842	7 493	191 349	177 133	14 216	3.8	89.1	7.1
KING WILLIAM	48 815	29 148	17 116	-	-	48 815	2 551	46 264	29 148	17 116	5.2	59.7	35.1
LANCASTER	279 481	258 382	13 633	-	-	279 481	7 466	272 015	258 382	13 633	2.7	92.5	4.9
LEE	135 759	96 491	32 134	-	-	135 759	7 134	128 625	96 491	32 134	5.3	71.1	23.7
LOUISA	1 133 553	258 377	14 165	-	-	1 133 553	861 011	272 542	258 377	14 165	76.0	22.8	1.2
LUNENBURG	23 273	14 814	6 699	-	-	23 273	1 760	21 513	14 814	6 699	7.6	63.7	28.8
MADISON	216 843	203 330	5 460	-	-	216 843	8 053	208 790	203 330	5 460	3.7	93.8	2.5
MATHEWS	53 010	41 439	10 064	-	-	53 010	1 507	51 503	41 439	10 064	2.8	78.2	19.0
MECKLENBURG	72 614	43 042	24 252	-	-	72 614	5 320	67 294	43 042	24 252	7.3	59.3	33.4
MIDDLESEX	239 313	215 205	14 814	-	-	239 313	9 294	230 019	215 205	14 814	3.9	89.9	6.2
MONTGOMERY	794 733	722 760	29 446	-	-	794 733	42 527	752 206	722 760	29 446	5.4	90.9	3.7
NELSON	253 426	215 774	17 697	-	-	253 426	19 955	233 471	215 774	17 697	7.9	85.1	7.0
NEW KENT	190 684	158 007	22 010	-	-	190 684	10 667	180 017	158 007	22 010	5.6	82.9	11.5
NORTHAMPTON	169 252	147 724	9 580	-	-	169 252	11 948	157 304	147 724	9 580	7.1	87.3	5.7
NORTHUMBERLAND	70 663	56 657	11 744	-	-	70 663	2 252	68 411	56 657	11 744	3.2	80.2	16.6
NOTTOWAY	202 976	165 209	20 041	-	-	202 976	17 726	185 250	165 209	20 041	8.7	81.4	9.9
ORANGE	490 680	425 066	25 796	-	-	490 680	39 818	450 862	425 066	25 796	8.1	86.6	5.3
PAGE	395 580	372 294	9 550	-	-	395 580	13 736	381 844	372 294	9 550	3.5	94.1	2.4
PATRICK	236 612	211 813	14 417	-	-	236 612	10 382	226 230	211 813	14 417	4.4	89.5	6.1
PITTSYLVANIA	165 825	102 285	44 613	-	-	165 825	18 927	146 898	102 285	44 613	11.4	61.7	26.9
PRINCE EDWARD	233 694	196 495	19 828	-	-	233 694	17 371	216 323	196 495	19 828	7.4	84.1	8.5
PULASKI	65 796	38 826	22 680	-	-	65 796	5 290	61 506	38 826	22 680	7.9	58.1	34.0
RAPPAHANNOCK	15 418	11 353	3 419	-	-	15 418	646	14 772	11 353	3 419	4.2	73.6	22.2
RICHMOND	126 221	104 884	11 846	-	-	126 221	9 491	116 730	104 884	11 846	7.5	83.1	9.4
ROCKBRIDGE	56 479	26 958	25 551	-	-	56 479	3 970	52 509	26 958	25 551	7.0	47.7	45.2
ROCKINGHAM	1 085 270	969 550	73 958	-	-	1 085 270	41 762	1 043 508	969 550	73 958	3.8	89.3	6.8
RUSSELL	55 710	26 703	6 145	-	-	55 710	22 862	32 848	26 703	6 145	41.0	47.9	11.0
SHENANDOAH	734 528	646 470	54 380	-	-	734 528	33 678	700 850	646 470	54 380	4.6	88.0	7.4
SMYTH	28 896	18 984	5 792	-	-	28 896	4 120	24 776	18 984	5 792	14.3	65.7	20.0
SOUTHAMPTON	372 299	321 965	38 821	-	-	372 299	11 513	360 786	321 965	38 821	3.1	86.5	10.4
SPOTSYLVANIA	732 129	647 451	53 058	-	-	732 129	31 620	700 509	647 451	53 058	4.3	88.4	7.2
STAFFORD	818 436	745 578	45 775	-	-	818 436	27 083	791 353	745 578	45 775	3.3	91.1	5.6
SURRY	516 528	135 041	17 068	-	-	516 528	364 419	152 109	135 041	17 068	70.6	26.1	3.3
SUSSEX	203 886	174 576	15 785	-	-	203 886	13 525	190 361	174 576	15 785	6.6	85.6	7.7
TAZEWELL	94 975	55 820	33 837	-	-	94 975	5 318	89 657	55 820	33 837	5.6	58.8	35.6
WARREN	472 742	400 407	48 692	-	-	472 742	23 643	449 099	400 407	48 692	5.0	84.7	10.3
WESTMORELAND	208 501	170 843	30 678	-	-	208 501	6 980	201 521	170 843	30 678	3.3	81.9	14.7
WISE	127 793	44 414	78 055	-	-	127 793	5 324	122 469	44 414	78 055	4.2	34.8	61.1
WYTHE	390 364	284 146	75 530	-	-	390 364	30 688	359 676	284 146	75 530	7.9	72.8	19.3

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions				Percent of assessed value subject to tax (total 100 percent for each area)			
	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
VIRGINIA--CON.													
NON-SMSA PORTION--CON.													
INDEPENDENT CITIES													
BEAUFORT	110 215	87 816	17 912	-	-	110 215	4 487	105 728	87 816	17 912	4.1	79.7	16.3
BUENA VISTA	73 607	63 712	6 801	-	-	73 607	3 094	70 513	63 712	6 801	4.2	86.6	9.2
CHARLOTTESVILLE	660 751	575 987	39 526	-	-	660 751	45 238	615 513	575 987	39 526	6.8	87.2	6.0
CLIFTON FORGE	39 288	31 739	2 356	-	-	39 288	5 193	34 095	31 739	2 356	13.2	80.8	6.0
COVINGTON	68 875	54 909	10 264	-	-	68 875	3 702	65 173	54 909	10 264	5.4	79.7	14.9
DANVILLE	419 938	343 783	57 026	-	-	419 938	19 129	400 809	343 783	57 026	4.6	81.9	13.6
EMPORIA	66 880	52 149	6 150	-	-	66 880	8 581	58 299	52 149	6 150	12.8	78.0	9.2
FRANKLIN	91 355	76 422	10 137	-	-	91 355	4 796	86 559	76 422	10 137	5.2	83.7	11.1
FREDERICKSBURG	105 944	72 519	25 333	-	-	105 944	8 092	97 852	72 519	25 333	7.6	68.5	23.9
GALAX	100 542	90 266	5 075	-	-	100 542	5 201	95 341	90 266	5 075	5.2	89.8	5.0
HARRISONBURG	290 937	261 334	16 149	-	-	290 937	13 454	277 483	261 334	16 149	4.6	89.8	5.6
LEXINGTON	95 523	84 180	6 176	-	-	95 523	5 167	90 356	84 180	6 176	5.4	88.1	6.5
MARTINSVILLE	272 094	226 371	31 698	-	-	272 094	14 025	258 069	226 371	31 698	5.2	83.2	11.6
NORTON	73 695	57 258	4 866	-	-	73 695	11 571	62 124	57 258	4 866	15.7	77.7	6.6
RAOFORD	127 863	109 247	12 067	-	-	127 863	6 549	121 314	109 247	12 067	5.1	85.4	9.4
SOUTH BOSTON	85 977	70 668	10 051	-	-	85 977	5 258	80 719	70 668	10 051	6.1	82.2	11.7
STAUNTON	262 880	229 859	17 733	-	-	262 880	15 288	247 592	229 859	17 733	5.8	87.4	6.7
WAYNESBORO	294 627	251 446	29 801	-	-	294 627	13 380	281 247	251 446	29 801	4.5	85.3	10.1
WINCHESTER	422 555	355 078	53 505	-	-	422 555	13 972	408 583	355 078	53 505	3.3	84.0	12.7
WASHINGTON													
TOTAL	78 748 422	63 194 946	11 851 534	947 213	393 096	77 408 113	3 701 942	73 706 171	62 247 733	11 458 438	4.8	80.4	14.8
SMSA PORTION													
PORTLAND, OREG.	52 588 104	42 077 736	8 153 878	616 993	194 955	51 776 156	2 356 490	49 419 666	41 460 743	7 958 923	4.6	80.1	15.4
WASH. SMSA*	3 698 163	3 146 689	422 350	39 200	13 708	3 645 255	129 124	3 516 131	3 107 489	408 642	3.5	85.2	11.2
CLARK CO.	3 698 163	3 146 689	422 350	39 200	13 708	3 645 255	129 124	3 516 131	3 107 489	408 642	3.5	85.2	11.2
RICHLAND-KENNEWICK SMSA	2 984 508	2 445 230	398 559	21 976	10 612	2 951 920	140 719	2 811 201	2 423 254	387 947	4.8	82.1	13.1
BENTON CO.	2 811 544	1 814 396	257 067	17 730	4 963	2 158 851	110 081	2 048 770	1 796 666	252 104	5.1	83.2	11.7
FRANKLIN CO.	802 964	630 834	141 492	4 246	5 649	793 069	30 638	762 431	626 588	135 843	3.9	79.0	17.1
SEATTLE-EVERETT SMSA	31 183 723	24 567 743	5 199 212	298 823	130 281	30 754 619	1 416 768	29 337 851	24 268 920	5 068 931	4.6	78.9	16.5
KING CO.	24 428 267	19 109 000	4 105 255	216 494	87 299	24 124 474	1 214 012	22 910 462	18 892 506	4 017 956	5.0	78.3	16.7
BELLEVUE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SEATTLE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SNOHOMISH CO.	6 755 456	5 458 743	1 093 957	82 329	42 982	6 630 145	202 756	6 427 389	5 376 414	1 050 975	3.1	81.1	15.9
SPOKANE SMSA	5 750 352	4 718 738	721 988	65 951	10 042	5 674 359	309 626	5 364 733	4 652 787	711 946	5.5	82.0	12.5
SPOKANE CO.	5 750 352	4 718 738	721 988	65 951	10 042	5 674 359	309 626	5 364 733	4 652 787	711 946	5.5	82.0	12.5
SPOKANE	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
TACOMA SMSA	6 212 917	4 986 380	995 439	134 268	13 337	6 065 312	231 098	5 834 214	4 852 112	982 102	3.8	80.0	16.2
PIERCE CO.	6 212 917	4 986 380	995 439	134 268	13 337	6 065 312	231 098	5 834 214	4 852 112	982 102	3.8	80.0	16.2
TACOMA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
YAKIMA SMSA	2 758 441	2 212 956	416 330	56 775	16 975	2 684 691	129 155	2 555 536	2 156 181	399 355	4.8	80.3	14.9
YAKIMA CO.	2 758 441	2 212 956	416 330	56 775	16 975	2 684 691	129 155	2 555 536	2 156 181	399 355	4.8	80.3	14.9
NON-SMSA PORTION													
ADAMS	26 160 318	21 117 210	3 697 656	330 220	198 141	25 631 957	1 345 452	24 286 505	20 786 990	3 499 515	5.2	81.1	13.7
ASOTIN	576 488	434 218	104 116	1 584	10 629	564 275	38 154	526 121	432 634	93 487	6.8	76.7	16.6
ASOTIN	209 366	180 749	20 176	7 137	1 460	200 769	8 441	192 328	173 612	18 716	4.2	86.5	9.3
CHELLAN	891 178	710 067	154 823	14 612	1 914	874 652	26 288	848 364	695 455	152 909	3.0	79.5	17.5
CLALLAM	956 532	758 034	177 260	12 407	1 568	942 557	21 238	921 319	745 627	175 692	2.3	79.1	18.6
COLUMBIA	147 866	126 106	15 892	1 681	1 673	144 512	5 868	138 644	124 425	14 219	4.1	86.1	9.8
COWLITZ	2 285 939	1 921 507	297 448	25 699	4 498	2 255 742	66 984	2 188 758	1 895 808	292 950	3.0	84.0	13.0
DOUGLAS	458 459	400 465	48 296	4 490	3 647	450 322	9 698	440 624	395 975	44 649	2.2	87.9	9.9
FERRY	82 827	63 674	14 577	763	1 342	80 722	4 576	76 146	62 911	13 235	5.7	77.9	16.4
GARFIELD	108 173	84 737	19 236	841	1 700	105 632	4 200	101 432	83 896	17 536	4.0	79.4	16.6
GRANT	1 107 578	816 094	261 346	8 839	19 153	1 079 586	30 138	1 049 448	807 255	242 193	2.8	74.8	22.4
GRAYS HARBOR	1 288 758	1 041 777	202 251	22 353	9 536	1 256 869	44 730	1 212 139	1 019 424	192 715	3.6	81.1	15.3
ISLAND	922 779	847 299	47 318	8 617	2 085	912 077	28 162	883 915	838 682	45 233	3.1	92.0	5.0
JEFFERSON	612 252	451 354	146 834	7 635	4 654	599 963	14 064	585 899	443 719	142 180	2.3	74.0	23.7
KITSAP	2 508 365	2 294 739	125 192	33 964	8 472	2 465 929	88 434	2 377 495	2 260 775	116 720	6.6	91.7	4.7
KITTITAS	466 910	364 434	70 683	6 823	8 871	451 216	31 793	419 423	357 611	61 812	7.0	79.3	13.7
KLICKITAT	326 526	243 320	61 368	3 377	5 218	317 931	21 838	296 093	239 943	56 150	6.9	75.5	17.7
LEWIS	1 266 011	769 382	258 140	28 665	9 746	1 227 600	238 489	989 111	740 717	248 394	19.4	60.3	20.2
LINCOLN	389 266	297 318	59 271	2 822	2 533	383 911	32 677	351 234	294 496	56 738	8.5	76.7	14.8
MASON	760 115	655 596	92 539	7 804	2 609	749 702	11 980	737 722	647 792	89 930	1.6	86.4	12.0
OKANOGAN	562 015	444 821	103 342	9 203	9 809	543 003	13 852	529 151	435 618	93 533	2.6	80.2	17.2
PACIFIC	378 564	323 442	50 688	8 357	3 398	366 809	4 434	362 375	315 085	47 290	1.2	85.9	12.9
PENO OREILLE	139 014	117 435	14 937	2 612	1 135	135 267	6 642	128 625	114 823	13 802	4.9	84.9	10.2
SAN JUAN	489 283	462 231	26 033	1 466	6 229	481 588	1 019	480 569	460 765	19 804	0.2	95.7	4.1
SKAGIT	1 589 350	1 195 075	259 682	25 808	13 300	1 550 242	134 593	1 415 649	1 169 267	246 382	8.7	75.4	15.9
SKAMANIA	219 895	118 572	46 249	1 648	289	217 958	54 894	163 064	116 924	46 140	25.2	53.6	21.2
STEVENS	506 225	343 006	129 192	8 132	6 209	491 884	34 027	457 857	334 874	122 983	6.9	68.1	25.0
THURSTON	2 446 345	1 905 733	223 075	20 652	7 250	2 218 443	117 537	2 100 906	1 885 081	215 825	5.3	85.0	9.7
WAHIAKUM	72 174	55 059	16 042	1 696	2 941	67 537	1 073	66 464	53 363	13 101	1.6	79.0	19.4
WALLA WALLA	1 119 410	932 926	124 232	13 464	9 915	1 096 031	62 252	1 033 779	919 462	114 317	5.7	83.9	10.4
WHATCOM	2 706 258	2 131 389	444 837	32 363	32 482	2 641 413	130 032	2 511 381	2 099 026	412 355	4.9	79.5	15.6
WHITMAN	766 397	626 651	82 401	4 706	3 876	757 815	57 345	700 470	621 945	78 525	7.6	82.1	10.4

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
WEST VIRGINIA ²													
TOTAL	12 385 505	5 518 778	4 855 074	439 017	-	11 946 488	2 011 653	9 934 835	5 079 761	4 855 074	16.8	42.5	40.6
SMSA PORTION	4 977 715	2 293 923	2 099 858	199 039	-	4 778 676	593 934	4 184 742	2 084 884	2 099 858	12.4	43.6	43.9
STEUBENVILLE- WEIRTON, OHIO- W. VA., SMSA*	485 699	224 962	225 940	15 809	-	469 890	34 797	435 093	209 153	225 940	7.4	44.5	48.1
BROOKE CO.	189 377	86 702	87 195	7 141	-	182 236	15 480	166 756	79 561	87 195	8.5	43.7	47.8
HANCOCK CO.	296 322	138 260	138 745	8 668	-	287 654	19 317	268 337	129 592	138 745	6.7	45.1	48.2
CHARLESTON SMSA	2 149 860	952 179	882 881	53 425	-	2 096 435	314 800	1 781 635	898 754	882 881	15.0	42.9	42.1
KANAWHA CO.	1 839 143	852 317	749 642	48 534	-	1 790 609	237 184	1 553 425	803 783	749 642	13.2	44.9	41.9
CHARLESTON	683 078	343 042	269 798	17 430	-	665 648	70 238	595 410	325 612	269 798	10.6	48.9	40.5
PUTNAM CO.	310 717	99 852	133 239	4 891	-	305 826	77 616	228 210	94 971	133 239	25.4	31.1	43.6
HUNTINGTON-ASHLAND W. VA.-KY.-OHIO SMSA*	939 410	429 799	381 877	81 955	-	857 455	127 734	729 721	347 844	381 877	14.9	40.6	44.5
CABELL CO.	747 881	362 228	315 310	75 220	-	672 661	70 343	602 318	287 008	315 310	10.5	42.7	46.9
HUNTINGTON (PART)	479 170	247 854	193 030	63 279	-	415 891	38 286	377 605	184 575	193 030	9.2	44.4	46.4
WAYNE CO.	191 529	67 571	66 567	6 735	-	184 794	57 391	127 403	60 836	66 567	31.1	32.9	36.0
HUNTINGTON (PART)	21 247	10 960	7 733	1 685	-	19 562	2 554	17 008	9 275	7 733	13.1	47.4	39.5
PARKERSBURG- MARIETTA, W. VA.- OHIO SMSA*	562 672	335 334	177 064	24 242	-	538 430	50 274	488 156	311 092	177 064	9.3	57.8	32.9
WIRT CO.	34 327	18 173	12 055	1 449	-	32 878	4 099	28 779	16 724	12 055	12.5	50.9	36.7
WOOD CO.	528 345	317 161	165 009	22 793	-	505 552	46 175	459 377	294 368	165 009	9.1	58.2	32.6
WHEELING, W. VA.- OHIO SMSA*	840 074	341 649	432 096	23 608	-	816 466	66 329	750 137	318 041	432 096	8.1	39.0	52.9
MARSHALL CO.	450 488	169 983	239 590	8 145	-	442 343	40 915	401 428	161 838	239 590	9.2	36.6	54.2
OHIO CO.	389 586	171 666	192 506	15 463	-	374 123	25 414	348 709	156 203	192 506	6.8	41.8	51.5
NON-SMSA PORTION	7 407 790	3 234 855	2 755 216	239 978	-	7 167 812	1 417 719	5 750 093	2 994 877	2 755 216	19.8	41.8	38.4
BARBOUR	109 358	45 798	50 373	3 055	-	106 303	13 187	93 116	42 743	50 373	12.4	40.2	47.4
BERKELEY	278 194	134 584	118 323	8 994	-	269 200	25 287	243 913	125 590	118 323	9.4	46.7	44.0
BOONE	222 827	78 127	113 933	3 679	-	219 148	30 767	188 381	74 448	113 933	14.0	34.0	52.0
BRAXTON	95 302	49 829	28 248	548	-	94 754	17 225	77 529	49 281	28 248	18.2	52.0	29.8
CALHOUN	55 084	27 744	14 695	2 741	-	52 343	12 645	39 698	25 003	14 695	24.2	47.8	28.1
CLAY	70 802	36 404	22 732	2 122	-	68 680	11 666	57 014	34 282	22 732	17.0	49.9	33.1
DODDORGE	53 967	20 607	10 613	1 975	-	51 992	22 747	29 245	18 632	10 613	43.8	35.8	20.4
FAYETTE	281 755	118 540	106 016	12 267	-	269 488	57 199	212 289	106 273	106 016	21.2	39.4	39.3
GILMER	84 979	25 672	38 406	2 592	-	82 387	20 901	61 486	23 080	38 406	25.4	28.0	46.6
GRANT	151 706	38 125	25 860	2 352	-	149 354	87 721	61 633	35 773	25 860	58.7	24.0	17.3
GREENBRIER	226 193	88 977	96 033	7 915	-	218 278	41 183	177 095	81 062	96 033	18.9	37.1	44.0
HAMPSHIRE	109 411	51 749	31 585	2 500	-	106 911	26 077	80 834	49 249	31 585	24.4	46.1	29.5
HARDY	70 035	31 659	21 114	2 125	-	67 910	17 262	50 648	29 534	21 114	25.4	43.5	31.1
HARRISON	536 495	202 047	202 616	19 542	-	516 953	131 832	385 121	182 505	202 616	25.5	35.3	39.2
JACKSON	200 213	90 768	83 366	4 759	-	195 454	26 079	169 375	86 009	83 366	13.3	44.0	42.7
JEFFERSON	178 985	114 658	44 967	5 308	-	173 677	19 360	154 317	109 350	44 967	11.1	63.0	25.9
LEWIS	133 479	45 067	45 562	4 875	-	128 604	42 850	85 754	40 192	45 562	33.3	31.3	35.4
LINCOLN	101 236	47 231	22 778	2 740	-	98 496	31 227	67 269	44 491	22 778	31.7	45.2	23.1
LOGAN	225 044	72 492	116 973	5 011	-	220 033	35 579	184 454	67 481	116 973	16.2	30.7	53.2
MCOONWELL	266 160	69 000	142 449	3 532	-	262 628	54 711	207 917	65 468	142 449	20.8	24.9	54.2
MARION	469 938	271 705	149 121	21 776	-	448 162	49 112	399 050	249 929	149 121	11.0	55.8	33.3
MASON	170 520	51 270	81 206	4 251	-	166 269	38 044	128 225	47 019	81 206	22.9	28.3	48.8
MERCER	347 754	179 263	107 628	13 546	-	334 208	60 863	273 345	165 717	107 628	18.2	49.6	32.2
MINERAL	137 040	79 270	42 980	6 279	-	130 761	14 790	115 971	72 991	42 980	11.3	55.8	32.9
MINGO	168 675	59 991	61 634	2 984	-	165 691	47 050	118 641	57 007	61 634	28.4	34.4	37.2
MONONGALIA	423 404	212 847	150 812	13 053	-	410 351	59 745	350 606	199 794	150 812	14.6	48.7	36.8
MONROE	58 244	32 252	14 107	3 132	-	55 112	11 885	43 227	29 120	14 107	21.6	52.8	25.6
MORGAN	65 988	39 048	18 566	2 690	-	63 298	8 374	54 924	36 358	18 566	13.2	57.4	29.3
NICHOLAS	199 775	85 330	97 862	4 645	-	195 130	16 583	178 547	80 685	97 862	8.5	41.3	50.2
PENDLETON	42 988	17 590	15 642	1 431	-	41 557	9 756	31 801	16 159	15 642	23.5	38.9	37.6
PLEASANTS	123 783	21 925	61 069	1 992	-	121 791	40 789	81 002	19 933	61 069	33.5	16.4	50.1
POCAHONTAS	69 151	40 147	18 139	3 135	-	66 016	10 865	55 151	37 012	18 139	16.5	56.1	27.5
PRESTON	173 102	73 476	59 485	5 782	-	167 320	40 141	127 179	67 694	59 485	24.0	40.5	35.6
RALEIGH	439 804	220 836	160 571	14 640	-	425 164	58 397	366 767	206 196	160 571	13.7	48.5	37.8
RANDOLPH	126 934	48 916	49 377	5 221	-	121 713	28 641	93 072	43 695	49 377	23.5	35.9	40.6
RITCHIE	70 099	32 410	22 689	3 493	-	66 606	15 000	51 606	28 917	22 689	22.5	43.4	34.1
ROANE	93 800	43 485	27 612	5 050	-	88 750	22 703	66 047	38 435	27 612	25.6	43.3	31.1
SUMMERS	67 823	31 738	14 012	4 038	-	63 785	22 073	41 712	27 700	14 012	34.6	43.4	22.0
TAYLOR	82 398	39 396	28 546	3 865	-	78 533	14 456	64 077	35 531	28 546	18.4	45.2	36.3
TUCKER	40 171	19 835	14 307	2 084	-	38 087	6 029	32 058	17 751	14 307	15.8	46.6	37.6
TYLER	59 734	20 762	27 505	3 028	-	56 706	11 467	45 239	17 734	27 505	20.2	31.3	48.5
UPSHUR	135 660	60 275	44 730	5 092	-	130 568	20 655	109 913	55 183	44 730	15.8	42.3	41.9
WEBSTER	85 802	50 848	27 133	3 255	-	82 547	7 821	74 726	47 593	27 133	9.5	57.7	32.9
WETZEL	113 314	43 884	31 917	4 159	-	109 155	37 513	71 642	39 725	31 917	34.4	36.4	29.2
WYOMING	190 664	69 278	81 924	2 725	-	187 939	39 462	148 477	66 553	81 924	21.0	35.4	43.6

See footnotes at end of table.

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	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property		
		Real	Personal					Total	Real	Personal		Real	Personal	
WISCONSIN ²⁵														
TOTAL	56 042 919	48 295 166	2 788 954	-	-	56 042 919	4 958 799	51 084 120	48 295 166	2 788 954	8.8	86.2	5.0	
SMSA PORTION	31 650 044	27 076 575	1 477 525	-	-	31 650 044	3 095 944	28 554 100	27 076 575	1 477 525	9.8	85.5	4.7	
OULUTH-SUPERIOR														
MINN.-WIS. SMSA*	308 245	275 831	16 502	-	-	308 245	15 912	292 333	275 831	16 502	5.2	89.5	5.4	
DOUGLAS CO	308 245	275 831	16 502	-	-	308 245	15 912	292 333	275 831	16 502	5.2	89.5	5.4	
MINNEAPOLIS-														
ST. PAUL, MINN.-														
WIS. SMSA*	580 486	521 878	28 192	-	-	580 486	30 416	550 070	521 878	28 192	5.2	89.9	4.9	
ST. CROIX CO . . .	580 486	521 878	28 192	-	-	580 486	30 416	550 070	521 878	28 192	5.2	89.9	4.9	
APPLETON-OSHKOSH														
SMSA	2 999 700	2 466 882	125 153	-	-	2 999 700	407 665	2 592 035	2 466 882	125 153	13.6	82.2	4.2	
CALUMET CO	415 946	338 153	19 690	-	-	415 946	58 103	357 843	338 153	19 690	14.0	81.3	4.7	
APPLETON														
(PART)	45 501	45 142	359	-	-	45 501	-	45 501	45 142	359	-	99.2	0.8	
OUTAGAMIE CO . . .	1 449 976	1 225 840	66 274	-	-	1 449 976	157 862	1 292 114	1 225 840	66 274	10.9	84.5	4.6	
APPLETON														
(PART)	650 599	554 120	28 737	-	-	650 599	67 742	582 857	554 120	28 737	10.4	85.2	4.4	
WINNEBAGO CO . . .	1 133 778	902 889	39 189	-	-	1 133 778	191 700	942 078	902 889	39 189	16.9	79.6	3.5	
OSHKOSH	195 759	152 376	9 536	-	-	195 759	33 847	161 912	152 376	9 536	17.3	77.8	4.9	
GREENBAY SMSA	2 182 557	1 797 321	115 774	-	-	2 182 557	269 462	1 913 095	1 797 321	115 774	12.3	82.3	5.3	
BROWN CO	2 182 557	1 797 321	115 774	-	-	2 182 557	269 462	1 913 095	1 797 321	115 774	12.3	82.3	5.3	
GREEN BAY	1 422 940	1 116 643	78 446	-	-	1 422 940	227 851	1 195 089	1 116 643	78 446	16.0	78.5	5.5	
KENOSHA SMSA	2 304 541	2 044 603	57 700	-	-	2 304 541	202 238	2 102 303	2 044 603	57 700	8.8	88.7	2.5	
KENOSHA CO	2 304 541	2 044 603	57 700	-	-	2 304 541	202 238	2 102 303	2 044 603	57 700	8.8	88.7	2.5	
KENOSHA	1 225 014	1 024 888	34 283	-	-	1 225 014	165 843	1 059 171	1 024 888	34 283	13.5	83.7	2.8	
LA CROSSE SMSA . . .	1 243 178	1 043 494	72 434	-	-	1 243 178	127 250	1 115 928	1 043 494	72 434	10.2	83.9	5.8	
LA CROSSE CO	1 243 178	1 043 494	72 434	-	-	1 243 178	127 250	1 115 928	1 043 494	72 434	10.2	83.9	5.8	
MADISON SMSA	5 566 832	5 009 563	316 850	-	-	5 566 832	240 419	5 326 413	5 009 563	316 850	4.3	90.0	5.7	
DANE CO	5 566 832	5 009 563	316 850	-	-	5 566 832	240 419	5 326 413	5 009 563	316 850	4.3	90.0	5.7	
MADISON	3 258 509	2 888 466	219 586	-	-	3 258 509	150 457	3 108 052	2 888 466	219 586	4.6	88.6	6.7	
MILWAUKEE SMSA . . .	15 423 915	13 059 098	700 415	-	-	15 423 915	1 664 402	13 759 513	13 059 098	700 415	10.8	84.7	4.5	
MILWAUKEE CO	11 137 737	9 251 067	579 222	-	-	11 137 737	1 307 448	9 830 289	9 251 067	579 222	11.7	83.1	5.2	
MILWAUKEE														
(PART)	7 732 732	6 312 463	452 072	-	-	7 732 732	968 197	6 764 535	6 312 463	452 072	12.5	81.6	5.8	
WAUKESHA	707 748	599 732	50 410	-	-	707 748	57 666	650 142	599 732	50 410	8.1	84.7	7.1	
WEST ALLIS	458 405	373 764	22 217	-	-	458 405	62 424	395 981	373 764	22 217	13.6	81.5	4.8	
OZAUKEE CO	932 360	829 601	22 895	-	-	932 360	79 864	852 496	829 601	22 895	8.6	89.0	2.5	
WASHINGTON CO . .	1 097 482	942 078	31 795	-	-	1 097 482	123 609	973 873	942 078	31 795	11.3	85.8	2.9	
MILWAUKEE														
(PART)	89	87	2	-	-	89	-	89	87	2	-	97.8	2.2	
WAUKESHA CO	2 256 336	2 036 352	66 503	-	-	2 256 336	153 481	2 102 855	2 036 352	66 503	6.8	90.3	2.9	
RACINE SMSA	1 040 590	857 905	44 505	-	-	1 040 590	138 180	902 410	857 905	44 505	13.3	82.4	4.3	
RACINE CO	1 040 590	857 905	44 505	-	-	1 040 590	138 180	902 410	857 905	44 505	13.3	82.4	4.3	
RACINE	591 363	475 648	32 086	-	-	591 363	83 629	507 734	475 648	32 086	14.1	80.4	5.4	
NON-SMSA PORTION . . .	24 392 875	21 218 591	1 311 429	-	-	24 392 875	1 862 855	22 530 020	21 218 591	1 311 429	7.6	87.0	5.4	
ADAMS	262 985	247 954	11 190	-	-	262 985	3 841	259 144	247 954	11 190	1.5	94.3	4.3	
ASHLAND	106 531	88 776	7 498	-	-	106 531	10 257	96 274	88 776	7 498	9.6	83.3	7.0	
BARRON	502 585	439 609	33 776	-	-	502 585	29 200	473 385	439 609	33 776	5.8	87.5	6.7	
BAYFIELD	171 532	163 635	6 367	-	-	171 532	1 530	170 002	163 635	6 367	0.9	95.4	3.7	
BUFFALO	207 452	183 086	19 077	-	-	207 452	5 289	202 163	183 086	19 077	2.5	88.3	9.2	
BURNETT	211 304	196 980	8 456	-	-	211 304	5 868	205 436	196 980	8 456	2.8	93.2	4.0	
CHIPPEWA	492 206	412 352	32 520	-	-	492 206	47 334	444 872	412 352	32 520	9.6	83.8	6.6	
CLARK	322 920	279 324	30 547	-	-	322 920	13 049	309 871	279 324	30 547	4.0	86.5	9.5	
COLUMBIA	538 239	482 452	25 590	-	-	538 239	30 197	508 042	482 452	25 590	5.6	89.6	4.8	
CRAWFORD	178 388	154 386	14 241	-	-	178 388	9 761	168 627	154 386	14 241	5.5	86.5	8.0	
DOOGE	778 084	697 982	36 492	-	-	778 084	43 610	734 474	697 982	36 492	5.6	89.7	4.7	
DOOR	525 377	448 467	15 040	-	-	525 377	61 870	463 507	448 467	15 040	11.8	85.4	2.9	
DUNN	334 846	301 761	23 813	-	-	334 846	9 272	325 574	301 761	23 813	2.8	90.1	7.1	
EAU CLAIRE	509 695	447 435	33 267	-	-	509 695	28 993	480 702	447 435	33 267	5.7	87.8	6.5	
FLORENCE	44 067	42 387	1 506	-	-	44 067	174	43 893	42 387	1 506	0.4	96.2	3.4	
FOND DU LAC	1 080 442	915 982	52 692	-	-	1 080 442	111 768	968 674	915 982	52 692	10.3	84.8	4.9	
FOREST	43 316	39 163	1 654	-	-	43 316	2 499	40 817	39 163	1 654	5.8	90.4	3.8	
GRANT	568 806	510 516	43 199	-	-	568 806	15 091	553 715	510 516	43 199	2.7	89.8	7.6	
GREEN	457 591	411 775	32 368	-	-	457 591	13 448	444 143	411 775	32 368	2.9	90.0	7.1	
GREEN LAKE	201 239	177 060	8 558	-	-	201 239	15 621	185 618	177 060	8 558	7.8	88.0	4.3	
IOWA	242 432	221 876	17 033	-	-	242 432	3 523	238 909	221 876	17 033	1.5	91.5	7.0	
IRON	78 819	72 617	2 823	-	-	78 819	3 379	75 440	72 617	2 823	4.3	92.1	3.6	
JACKSON	198 089	170 100	15 896	-	-	198 089	12 093	185 996	170 100	15 896	6.1	85.9	8.0	
JEFFERSON	879 229	746 301	31 152	-	-	879 229	101 776	777 453	746 301	31 152	11.6	84.9	3.5	
JUNEAU	207 351	185 137	13 261	-	-	207 351	8 953	198 398	185 137	13 261	4.3	89.3	6.4	
KEWAUNEE	267 027	233 165	17 450	-	-	267 027	16 412	250 615	233 165	17 450	6.1	87.3	6.5	
LAFAYETTE	228 705	209 634	16 649	-	-	228 705	2 422	226 283	209 634	16 649	1.1	91.7	7.3	
LANGLADE	157 686	141 948	11 056	-	-	157 686	4 682	153 004	141 948	11 056	3.0	90.0	7.0	
LINCOLN	256 640	221 718	11 614	-	-	256 640	23 308	233 332	221 718	11 614	9.1	86.4	4.5	
MANITOWOC	751 691	604 946	36 056	-	-	751 691	110 689	641 002	604 946	36 056	14.7	80.5	4.8	

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
WISCONSIN--CON.													
NON-SMSA PORTION--													
CON.													
MARATHON	1 479 497	1 231 945	95 468	-	-	1 479 497	152 084	1 327 413	1 231 945	95 468	10.3	83.3	6.5
MARINETTE	397 723	336 216	19 367	-	-	397 723	42 140	355 583	336 216	19 367	10.6	84.5	4.9
MARQUETTE	122 685	115 663	5 451	-	-	122 685	1 571	121 114	115 663	5 451	1.3	94.3	4.4
MEMORINEE	21 444	21 166	278	-	-	21 444	-	21 444	21 166	278	-	98.7	1.3
MONROE	383 494	339 477	25 388	-	-	383 494	18 629	364 865	339 477	25 388	4.9	88.5	6.6
ONONTO	392 228	347 466	20 232	-	-	392 228	24 530	367 698	347 466	20 232	6.3	88.6	5.2
ONEIDA	527 634	492 844	22 302	-	-	527 634	12 488	515 146	492 844	22 302	2.4	93.4	4.2
PEPIN	81 739	72 614	6 201	-	-	81 739	2 924	78 815	72 614	6 201	3.6	88.8	7.6
PIERCE	330 676	305 924	19 178	-	-	330 676	5 574	325 102	305 924	19 178	1.7	92.5	5.8
POLK	395 459	362 344	21 512	-	-	395 459	11 603	383 856	362 344	21 512	2.9	91.6	5.4
PORTAGE	622 870	545 416	34 955	-	-	622 870	42 499	580 371	545 416	34 955	6.8	87.6	5.6
PRICE	189 894	166 167	8 234	-	-	189 894	15 493	174 401	166 167	8 234	8.2	87.5	4.3
RICHLAND	145 327	127 479	11 100	-	-	145 327	6 748	138 579	127 479	11 100	4.6	87.7	7.6
ROCK	1 927 870	1 610 452	84 939	-	-	1 927 870	232 479	1 695 391	1 610 452	84 939	12.1	83.5	4.4
RUSK	137 425	117 156	10 236	-	-	137 425	10 033	127 392	117 156	10 236	7.3	85.3	7.4
SAUK	686 741	576 802	39 117	-	-	686 741	70 822	615 919	576 802	39 117	10.3	84.0	5.7
SAWYER	196 332	185 263	8 660	-	-	196 332	2 409	193 923	185 263	8 660	1.2	94.4	4.4
SHAWANO	369 541	333 215	25 562	-	-	369 541	10 764	358 777	333 215	25 562	2.9	90.2	6.9
SHEBOYGAN	1 332 258	1 079 178	54 193	-	-	1 332 258	198 887	1 133 371	1 079 178	54 193	14.9	81.0	4.1
TAYLOR	143 349	119 921	12 234	-	-	143 349	11 194	132 155	119 921	12 234	7.8	83.7	8.5
TREMPEALEAU	335 108	294 137	24 543	-	-	335 108	16 428	318 680	294 137	24 543	4.9	87.8	7.3
VERNON	298 562	269 156	21 947	-	-	298 562	7 459	291 103	269 156	21 947	2.5	90.2	7.4
VILAS	438 585	421 762	13 159	-	-	438 585	3 664	434 921	421 762	13 159	0.8	96.2	3.0
WALWORTH	1 021 388	911 436	27 308	-	-	1 021 388	82 644	938 744	911 436	27 308	8.1	89.2	2.7
WASHBURN	152 255	143 454	6 782	-	-	152 255	2 019	150 236	143 454	6 782	1.3	94.2	4.5
WAUPACA	468 946	411 933	29 170	-	-	468 946	27 843	441 103	411 933	29 170	5.9	87.8	6.2
WAUSHARA	234 093	221 868	9 459	-	-	234 093	2 766	231 327	221 868	9 459	1.2	94.8	4.0
WOOD	754 478	609 613	43 613	-	-	754 478	101 252	653 226	609 613	43 613	13.4	80.8	5.8
WYOMING ^{2 4}													
TOTAL	3 757 078	792 427	418 864	87 256	-	3 669 822	2 545 787	1 124 035	705 171	418 864	69.4	19.2	11.4
ALBANY	78 930	48 819	7 447	5 824	-	73 106	22 664	50 442	42 995	7 447	31.0	58.8	10.2
BIG HORN	87 623	16 082	9 241	2 495	-	85 128	62 300	22 828	13 587	9 241	73.2	16.0	10.9
CAMPBELL	599 308	54 688	50 258	2 982	-	596 326	494 362	101 964	51 706	50 258	82.9	8.7	8.4
CARBON	297 605	32 328	35 754	3 251	-	294 354	229 523	64 831	29 077	35 754	78.0	9.9	12.1
CONVERSE	230 776	22 893	21 817	2 329	-	228 447	186 066	42 381	20 564	21 817	81.4	9.0	9.6
CROOK	52 703	14 448	7 456	1 316	-	51 387	30 799	20 588	13 132	7 456	59.9	25.6	14.5
FREMONT	234 185	46 667	39 192	6 884	-	227 301	148 326	78 975	39 783	39 192	65.3	17.5	17.2
GOSHEN	43 940	28 791	9 248	3 160	-	40 780	5 901	34 879	25 631	9 248	14.5	62.9	22.7
HOT SPRINGS	102 456	9 564	4 895	1 498	-	100 958	87 997	12 961	8 066	4 895	87.2	8.0	4.8
JOHNSON	69 435	21 647	10 438	1 871	-	67 564	37 350	30 214	19 776	10 438	55.3	29.3	15.4
LARAMIE	180 788	113 900	28 109	13 254	-	167 534	38 779	128 755	100 646	28 109	23.1	60.1	16.8
LINCOLN	140 309	19 978	9 976	2 358	-	137 951	110 355	27 596	17 620	9 976	80.0	12.8	7.2
NATRONA	247 192	115 994	35 165	13 461	-	233 731	96 033	137 698	102 533	35 165	41.1	43.9	15.0
NIOBRARA	28 451	11 976	4 902	841	-	27 610	11 573	16 037	11 135	4 902	41.9	40.3	17.8
PARK	248 367	39 040	16 114	4 629	-	243 738	193 213	50 525	34 411	16 114	79.3	14.1	6.6
PLATTE	100 817	16 852	8 416	2 161	-	98 656	75 549	23 107	14 691	8 416	76.6	14.9	8.5
SHERIDAN	107 283	45 310	12 219	4 919	-	102 364	49 754	52 610	40 391	12 219	48.6	39.5	11.9
SUBLETTE	83 084	13 186	7 293	811	-	82 273	62 605	19 668	12 375	7 293	76.1	15.0	8.9
SWEETWATER	614 373	43 863	72 129	5 696	-	608 677	498 381	110 296	38 167	72 129	81.9	6.3	11.9
TETON	40 634	29 286	6 535	1 215	-	39 419	4 813	34 606	28 071	6 535	12.2	71.2	16.6
UINTA	59 691	15 743	5 839	2 297	-	57 394	38 109	19 285	13 446	5 839	66.4	23.4	10.2
WASHAKIE	49 939	17 719	9 108	2 254	-	47 685	23 112	24 573	15 465	9 108	48.5	32.4	19.1
WESTON	59 189	13 653	7 313	1 750	-	57 439	38 223	19 216	11 903	7 313	66.5	20.7	12.7

See footnotes at end of table.

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	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
MULTI-STATE SMSA'S													
FORT SMITH, ARK.—													
OKLA.	350 139	213 337	87 250	15 839	2 040	332 260	49 552	282 708	197 498	85 210	14.9	59.4	25.6
ARKANSAS PORTION ²	275 495	166 908	77 795	-	-	275 495	30 792	244 703	166 908	77 795	11.2	60.6	28.2
CRAWFORD CO.	49 993	27 396	14 687	-	-	49 993	7 910	42 083	27 396	14 687	15.8	54.8	29.4
SEBASTIAN CO.	225 502	139 512	63 108	-	-	225 502	22 882	202 620	139 512	63 108	10.1	61.9	28.0
FORT SMITH	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
OKLAHOMA PORTION ²	74 644	46 429	9 455	15 839	2 040	56 765	18 760	38 005	30 590	7 415	33.0	53.9	13.1
LEFLORE CO.	45 896	26 677	6 629	8 784	1 109	36 003	12 590	23 413	17 893	5 520	35.0	49.7	15.3
SEQUOYAH CO.	28 748	19 752	2 826	7 055	931	20 762	6 170	14 592	12 697	1 895	29.7	61.2	9.1
WILMINGTON, DEL.—													
N.J.-MD.	3 851 452	3 771 929	20 265	52 683	-	3 798 769	59 258	3 739 511	3 719 246	20 265	1.6	97.9	0.5
DELAWARE PORTION ²	2 780 684	2 780 684	-	52 683	-	2 728 001	-	2 728 001	2 728 001	-	-	100.0	-
NEW CASTLE CO.	2 780 684	2 780 684	-	52 683	-	2 728 001	-	2 728 001	2 728 001	-	-	100.0	-
WILMINGTON	427 997	427 997	-	16 083	-	411 914	-	411 914	411 914	-	-	100.0	-
MARYLAND PORTION ²	393 619	332 276	2 148	-	-	393 619	59 195	334 424	332 276	2 148	15.0	84.4	0.5
CECIL CO.	393 619	332 276	2 148	-	-	393 619	59 195	334 424	332 276	2 148	15.0	84.4	0.5
NEW JERSEY PORTION ²	677 149	658 969	18 117	-	-	677 149	63	677 086	658 969	18 117	(2)	97.3	2.7
SALEM CO.	677 149	658 969	18 117	-	-	677 149	63	677 086	658 969	18 117	(2)	97.3	2.7
WASHINGTON, D.C.—													
MO.-VA.	54 575 368	49 192 345	2 309 595	585 538	-	53 989 830	3 073 428	50 916 402	48 606 807	2 309 595	5.7	90.0	4.3
O.C. PORTION ²	13 075 986	12 422 370	653 616	585 538	-	12 490 448	-	12 490 448	11 836 832	653 616	-	94.8	5.2
WASHINGTON, D.C.	13 075 986	12 422 370	653 616	585 538	-	12 490 448	-	12 490 448	11 836 832	653 616	-	94.8	5.2
MARYLAND PORTION ²	14 122 613	12 279 399	50 483	-	-	14 122 613	1 792 731	12 329 882	12 279 399	50 483	12.7	86.9	0.4
CHARLES CO.	788 021	535 282	2 427	-	-	788 021	250 312	537 709	535 282	2 427	31.8	67.9	0.3
MONTGOMERY CO.	7 856 224	7 022 089	30 954	-	-	7 856 224	803 181	7 053 043	7 022 089	30 954	10.2	89.4	0.4
PRINCE GEORGES CO.	5 478 368	4 722 028	17 102	-	-	5 478 368	739 238	4 739 130	4 722 028	17 102	13.5	86.2	0.3
VIRGINIA PORTION ²	27 376 769	24 490 576	1 605 496	-	-	27 376 769	1 280 697	26 096 072	24 490 576	1 605 496	4.7	89.5	5.9
ARLINGTON CO.	4 854 279	4 331 757	226 791	-	-	4 854 279	295 731	4 558 548	4 331 757	226 791	6.1	89.2	4.7
FAIRFAX CO.	15 303 573	13 922 803	856 044	-	-	15 303 573	524 726	14 778 847	13 922 803	856 044	3.4	91.0	5.6
LOUISOON CO.	1 784 615	1 606 359	70 761	-	-	1 784 615	107 495	1 677 120	1 606 359	70 761	6.0	90.0	4.0
PRINCE WILLIAM CO.	1 014 004	708 406	201 187	-	-	1 014 004	104 411	909 593	708 406	201 187	10.3	69.9	19.8
ALEXANDRIA CITY	3 074 360	2 721 706	155 920	-	-	3 074 360	196 734	2 877 626	2 721 706	155 920	6.4	88.5	5.1
FAIRFAX CITY	608 603	538 858	44 128	-	-	608 603	25 617	582 986	538 858	44 128	4.2	88.5	7.3
FALLS CHURCH CITY	312 193	288 419	17 043	-	-	312 193	6 731	305 462	288 419	17 043	2.2	92.4	5.5
MANASSAS CITY	349 424	303 624	28 329	-	-	349 424	17 471	331 953	303 624	28 329	5.0	86.9	8.1
MANASSAS PARK CITY	75 718	68 644	5 293	-	-	75 718	1 781	73 937	68 644	5 293	2.4	90.7	7.0
AUGUSTA, GA.—S.C.—													
GEORGIA PORTION ²	1 310 408	839 862	375 533	93 745	-	1 216 663	95 013	1 121 650	746 117	375 533	7.8	61.3	30.9
COLUMBIA CO.	1 227 268	787 290	362 501	93 745	-	1 133 523	77 477	1 056 046	693 545	362 501	6.8	61.2	32.0
RICHMOND CO.	211 587	162 800	33 770	15 433	-	196 367	15 017	181 350	147 367	33 770	7.7	75.1	17.2
AUGUSTA	1 015 681	624 490	328 731	78 312	-	937 369	62 460	874 909	546 178	328 731	6.7	58.3	35.1
S.C. PORTION ²	254 966	154 817	69 296	(NA)	-	254 966	30 853	224 113	154 817	69 296	12.1	60.7	27.2
AIKEN CO.	83 140	52 572	13 032	(NA)	-	83 140	17 536	65 604	52 572	13 032	21.1	63.2	15.7
COLUMBUS, GA.—ALA.—													
ALABAMA PORTION ²	990 928	673 422	243 256	84 905	-	906 023	74 250	831 773	588 517	243 256	8.2	65.0	26.8
RUSSELL CO.	65 697	43 621	11 938	15 766	-	49 931	10 138	39 793	27 855	11 938	20.3	55.8	23.9
GEORGIA PORTION ²	65 697	43 621	11 938	15 766	-	49 931	10 138	39 793	27 855	11 938	20.3	55.8	23.9
CHATTANOOCHEE CO.	925 231	629 801	231 318	69 139	-	856 092	64 112	791 980	560 662	231 318	7.5	65.5	27.0
MUSCOGEE CO.	10 513	6 611	2 558	683	-	9 830	1 344	8 486	5 928	2 558	13.7	60.3	26.0
COLUMBUS	914 718	623 190	228 760	68 456	-	846 262	62 768	783 494	554 734	228 760	7.4	65.6	27.0
EVANSVILLE, INO.—KY.—													
INDIANA PORTION ²	1 656 804	1 094 282	411 197	67 086	78	1 589 640	151 325	1 438 315	1 027 196	411 119	9.5	64.6	25.9
GIBSON CO.	930 170	528 129	294 027	47 454	78	882 638	108 014	774 624	480 675	293 949	12.2	54.5	33.3
POSEY CO.	139 455	70 640	23 619	5 072	12	134 371	45 196	89 175	65 568	23 607	33.6	48.8	17.6
VANOVERBURGH CO.	117 694	63 693	42 731	4 046	23	113 625	11 270	102 355	59 647	42 708	9.9	52.5	37.6
EVANSVILLE	464 277	300 549	134 048	31 420	37	432 820	29 680	403 140	269 129	134 011	6.9	62.2	31.0
WARRICK CO.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KENTUCKY PORTION ²	208 744	93 247	93 629	6 916	6	201 822	21 868	179 954	86 331	93 623	10.8	42.8	46.4
HENDERSON CO.	726 634	566 153	117 170	19 632	-	707 002	43 311	663 691	546 521	117 170	6.1	77.3	16.6
DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILL.	4 100 548	3 458 887	416 700	-	-	4 100 548	224 961	3 875 587	3 458 887	416 700	5.5	84.4	10.2
ILLINOIS PORTION ²	1 325 952	1 033 038	284 289	-	-	1 325 952	8 625	1 317 327	1 033 038	284 289	0.7	77.9	21.4
HENRY CO.	320 571	292 990	24 574	-	-	320 571	3 007	317 564	292 990	24 574	0.9	91.4	7.7
ROCK ISLAND CO.	1 005 381	740 048	259 715	-	-	1 005 381	5 618	999 763	740 048	259 715	0.6	73.6	25.8
IOWA PORTION ²	2 774 596	2 425 849	132 411	(NA)	-	2 774 596	216 336	2 558 260	2 425 849	132 411	7.8	87.4	4.8
SCOTT CO.	2 774 596	2 425 849	132 411	(NA)	-	2 774 596	216 336	2 558 260	2 425 849	132 411	7.8	87.4	4.8
DAVENPORT	(NA)	1 396 539	64 896	(NA)	-	(NA)	(NA)	1 461 435	1 396 539	64 896	-	-	-

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value before partial exemptions			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State-assessed property	Locally assessed property		Real property	Personal property	Total	State-assessed property	Locally assessed property			State-assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Personal
MULTI-STATE SMSA'S--CON.													
SILOUX CITY, IOWA-NEBR.	2 063 014	1 647 640	86 679	3 718	-	2 059 296	328 695	1 730 601	1 643 922	86 679	16.0	79.8	4.2
IOWA PORTION ^{14 15}	1 967 070	1 566 887	72 187	(NA)	-	1 967 070	327 996	1 639 074	1 566 887	72 187	16.7	79.7	3.7
WOODBURY CO.	1 967 070	1 566 887	72 187	(NA)	-	1 967 070	327 996	1 639 074	1 566 887	72 187	16.7	79.7	3.7
SILOUX CITY	(NA)	1 084 269	52 772	(NA)	-	(NA)	(NA)	1 137 041	1 084 269	52 772	-	-	-
NEBRASKA PORTION	95 944	80 753	14 492	3 718	-	92 226	699	91 527	77 035	14 492	0.8	83.5	15.7
OAKOTA CO.	95 944	80 753	14 492	3 718	-	92 226	699	91 527	77 035	14 492	0.8	83.5	15.7
LOUISVILLE, KY.-IND.	11 755 455	8 500 595	2 252 130	350 279	15	11 405 161	1 002 730	10 402 431	8 150 316	2 252 115	8.8	71.5	19.7
INDIANA PORTION ²	360 854	247 225	73 490	24 175	15	336 664	40 139	296 525	223 050	73 475	11.9	66.3	21.8
CLARK CO.	219 442	143 843	55 023	13 720	7	205 715	20 936	184 779	129 763	55 016	10.2	63.1	26.7
FLOYD CO.	141 412	103 742	18 467	10 455	8	130 949	19 203	111 746	93 287	18 459	14.7	71.2	14.1
KENTUCKY PORTION	11 394 601	8 253 370	2 178 640	326 104	-	11 068 497	962 591	10 105 906	7 927 266	2 178 640	8.7	71.6	19.7
BULLITT CO.	551 125	393 493	56 847	10 920	-	540 205	100 785	439 420	382 573	56 847	18.7	70.8	10.5
JEFFERSON CO.	10 377 714	7 475 006	2 071 364	308 296	-	10 069 418	831 344	9 238 074	7 166 710	2 071 364	8.3	71.2	20.6
LOUISVILLE	3 956 055	2 673 881	902 737	179 387	-	3 776 668	379 437	3 397 231	2 494 494	902 737	10.0	66.1	23.9
OLOHAM CO.	465 752	384 871	50 429	6 888	-	458 874	30 462	428 412	377 983	50 429	6.6	82.4	11.0
DULUTH-SUPERIOR, MINN.-WIS.	877 459	819 995	34 584	-	-	877 459	22 880	854 579	819 995	34 584	2.6	93.5	3.9
MINN. PORTION ^{2 13}	569 214	544 164	18 082	-	-	569 214	6 968	562 246	544 164	18 082	1.2	95.6	3.2
ST. LOUIS CO.	569 214	544 164	18 082	-	-	569 214	6 968	562 246	544 164	18 082	1.2	95.6	3.2
DULUTH	236 940	236 861	76	-	-	236 940	3	236 937	236 861	76	(2)	100.0	(2)
WISCONSIN PORTION	308 245	275 831	16 502	-	-	308 245	15 912	292 333	275 831	16 502	5.2	89.5	5.4
DOUGLAS CO.	308 245	275 831	16 502	-	-	308 245	15 912	292 333	275 831	16 502	5.2	89.5	5.4
MINNEAPOLIS-ST. PAUL, MINN.-WIS.	9 209 098	8 924 520	243 311	-	-	9 209 098	41 267	9 167 831	8 924 520	243 311	0.4	96.9	2.6
MINN. PORTION ^{2 13}	8 628 612	8 402 642	215 119	-	-	8 628 612	10 851	8 617 761	8 402 642	215 119	0.1	97.4	2.5
ANOKA CO.	668 644	646 588	20 936	-	-	668 644	1 120	667 524	646 588	20 936	0.2	96.7	3.1
CARVER CO.	128 843	125 898	2 407	-	-	128 843	538	128 305	125 898	2 407	0.4	97.7	1.9
CHISAGO CO.	71 004	68 191	1 520	-	-	71 004	1 293	69 711	68 191	1 520	1.8	96.0	2.1
OAKOTA CO.	788 972	763 617	21 009	-	-	788 972	4 346	784 626	763 617	21 009	0.6	96.8	2.7
HENNEPIN CO.	4 552 120	4 447 799	104 133	-	-	4 552 120	188	4 551 932	4 447 799	104 133	(2)	97.7	2.3
BLOOMINGTON	475 173	466 959	8 214	-	-	475 173	-	475 173	466 959	8 214	-	98.3	1.7
MINNEAPOLIS	1 518 270	1 477 050	41 213	-	-	1 518 270	7	1 518 263	1 477 050	41 213	(2)	97.3	2.7
RAMSEY CO.	1 654 002	1 608 637	45 022	-	-	1 654 002	343	1 653 659	1 608 637	45 022	(2)	97.3	2.7
ST. PAUL	892 572	866 700	25 869	-	-	892 572	3	892 569	866 700	25 869	(2)	97.1	2.9
SCOTT CO.	163 281	158 674	4 102	-	-	163 281	505	162 776	158 674	4 102	0.3	97.2	2.5
WASHINGTON CO.	411 026	395 581	13 285	-	-	411 026	2 160	408 866	395 581	13 285	0.5	96.2	3.2
WRIGHT CO.	190 720	187 657	2 705	-	-	190 720	358	190 362	187 657	2 705	0.2	98.4	1.4
WISCONSIN PORTION	580 486	521 878	28 192	-	-	580 486	30 416	550 070	521 878	28 192	5.2	89.9	4.9
ST. CROIX CO.	580 486	521 878	28 192	-	-	580 486	30 416	550 070	521 878	28 192	5.2	89.9	4.9
KANSAS CITY, MO.-KANS.	4 503 468	2 779 821	1 344 926	(NA)	(NA)	4 503 468	378 721	4 124 747	2 779 821	1 344 926	8.4	61.7	29.9
KANSAS PORTION ¹⁵	1 238 371	817 745	310 681	(NA)	(NA)	1 238 371	109 945	1 128 426	817 745	310 681	8.9	66.0	25.1
JOHNSON CO.	847 419	587 651	184 697	(NA)	(NA)	847 419	75 071	772 348	587 651	184 697	8.9	69.3	21.8
OVERLAND PARK	260 404	186 928	53 304	(NA)	(NA)	260 404	20 172	240 232	186 928	53 304	7.7	71.8	20.5
WYANDOTTE CO.	390 952	230 094	125 984	(NA)	(NA)	390 952	34 874	356 078	230 094	125 984	8.9	58.9	32.2
KANSAS CITY	367 308	216 449	119 556	(NA)	(NA)	367 308	31 303	336 005	216 449	119 556	8.5	58.9	32.5
MISSOURI PORTION	3 265 097	1 962 076	1 034 245	-	-	3 265 097	268 776	2 996 321	1 962 076	1 034 245	8.2	60.1	31.7
CASS CO.	150 863	88 048	29 816	-	-	150 863	32 999	117 864	88 048	29 816	21.9	58.4	19.8
CLAY CO.	600 223	394 249	161 495	-	-	600 223	44 479	555 744	394 249	161 495	7.4	65.7	26.9
INDEPENDENCE (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANSAS CITY (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
JACKSON CO.	2 225 869	1 310 301	771 011	-	-	2 225 869	144 557	2 081 312	1 310 301	771 011	6.5	58.9	34.6
INDEPENDENCE (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
KANSAS CITY (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
PLATTE CO.	224 487	132 324	60 815	-	-	224 487	31 348	193 139	132 324	60 815	14.0	58.9	27.1
KANSAS CITY (PART)	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
RAY CO.	63 655	37 154	11 108	-	-	63 655	15 393	48 262	37 154	11 108	24.2	58.4	17.5
ST. LOUIS, MO.-ILL.	9 540 724	6 764 312	2 087 828	-	-	9 540 724	688 584	8 852 140	6 764 312	2 087 828	7.2	70.9	21.9
ILLINOIS PORTION ^{2 12 13}	2 340 183	1 931 948	359 741	-	-	2 340 183	48 494	2 291 689	1 931 948	359 741	2.1	82.6	15.4
CLINTON CO.	164 380	149 915	12 126	-	-	164 380	2 339	162 041	149 915	12 126	1.4	91.2	7.4
MAISON CO.	1 222 022	980 552	226 304	-	-	1 222 022	15 166	1 206 856	980 552	226 304	1.2	80.2	18.5
MONROE CO.	108 340	95 504	9 044	-	-	108 340	3 792	104 548	95 504	9 044	3.5	88.2	8.3
ST. CLAIR CO.	845 441	705 977	112 267	-	-	845 441	27 197	818 244	705 977	112 267	3.2	83.5	13.3
EAST ST. LOUIS	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MISSOURI PORTION	7 200 541	4 832 364	1 728 087	-	-	7 200 541	640 090	6 560 451	4 832 364	1 728 087	8.9	67.1	24.0
FRANKLIN CO.	213 175	97 249	38 013	-	-	213 175	77 913	135 262	97 249	38 013	36.5	45.6	17.8
JEFFERSON CO.	380 470	196 582	61 422	-	-	380 470	122 466	258 004	196 582	61 422	32.2	51.7	16.1
ST. CHARLES CO.	523 117	382 741	85 475	-	-	523 117	54 901	468 216	382 741	85 475	10.5	73.2	16.3
ST. LOUIS CO.	4 381 132	3 046 341	1 030 336	-	-	4 381 132	304 455	4 076 677	3 046 341	1 030 336	6.9	69.5	23.5
FLORISSANT	(NA)	(NA)	(NA)	-	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
ST. LOUIS CITY	1 702 647	1 109 451	512 841	-	-	1 702 647	80 355	1 622 292	1 109 451	512 841	4.7	65.2	30.1

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax total 100 percent for each area ¹		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MULTI-STATE SMSA'S--CON.													
OMAHA, NEBR.-IOWA.	3 879 904	3 198 106	461 568	99 414	-	3 780 490	220 230	3 560 260	3 098 692	461 568	5.8	82.0	12.2
IOWA PORTION ^{14 15}	1 279 769	1 030 008	43 118	(NA)	-	1 279 769	206 643	1 073 126	1 030 008	43 118	16.1	80.5	3.4
POTTAWATTAMIE CO.	1 279 769	1 030 008	43 118	(NA)	-	1 279 769	206 643	1 073 126	1 030 008	43 118	16.1	80.5	3.4
COUNCIL BLUFFS (NA)	(NA)	505 595	19 613	(NA)	-	(NA)	(NA)	525 208	505 595	19 613	-	-	-
NEBRASKA PORTION	2 600 135	2 168 098	418 450	99 414	-	2 500 721	13 587	2 487 134	2 068 684	418 450	0.5	82.7	16.7
DOUGLAS CO.	2 254 331	1 867 672	375 539	90 011	-	2 164 320	11 120	2 153 200	1 777 661	375 539	0.5	82.1	17.4
OMAHA, (NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SARPY CO.	345 804	300 426	42 911	9 403	-	336 401	2 467	333 934	291 023	42 911	0.7	86.5	12.8
BINGHAMPTON, N.Y.-PA	710 488	683 803	-	27 126	-	683 362	26 685	656 677	656 677	-	3.9	96.1	-
NEW JERSEY PORTION ²	615 546	588 861	-	27 126	-	588 420	26 685	561 735	561 735	-	4.5	95.5	-
BROOME CO.	497 481	475 644	-	21 413	-	476 068	21 837	454 231	454 231	-	4.6	95.4	-
BINGHAMPTON, (NA)	149 230	140 327	-	8 333	-	140 897	8 903	131 994	131 994	-	6.3	93.7	-
TIOGA CO.	118 065	113 217	-	5 713	-	112 352	4 848	107 504	107 504	-	4.3	95.7	-
PA, PORTION ²	94 942	94 942	-	-	-	94 942	-	94 942	94 942	-	-	100.0	-
SUSQUEHANNA CO.	94 942	94 942	-	-	-	94 942	-	94 942	94 942	-	-	100.0	-
NEW YORK, N.Y.-N.J.	67 586 410	64 413 281	214 791	3 896 589	-	63 689 821	2 958 338	60 731 483	60 516 692	214 791	4.6	95.0	0.3
NEW JERSEY PORTION ²	17 616 833	17 398 718	214 791	90	-	17 616 743	3 324	17 613 419	17 398 628	214 791	(Z)	98.8	1.2
BERGEN CO.	17 616 833	17 398 718	214 791	90	-	17 616 743	3 324	17 613 419	17 398 628	214 791	(Z)	98.8	1.2
NEW YORK PORTION ²	49 969 577	47 014 563	-	3 896 499	-	46 073 078	2 955 014	43 118 064	43 118 064	-	6.4	93.6	-
NEW YORK CITY, (NA)	40 825 510	38 339 444	-	3 657 311	-	37 168 199	2 486 066	34 682 133	34 682 133	-	6.7	93.3	-
PUTNAM CO.	331 199	322 955	-	14 875	-	316 324	8 244	308 080	308 080	-	2.6	97.4	-
ROCKLAND CO.	2 999 174	2 837 804	-	54 069	-	2 945 105	161 370	2 783 735	2 783 735	-	5.5	94.5	-
WESTCHESTER CO.	5 813 694	5 514 360	-	170 244	-	5 643 450	299 334	5 344 116	5 344 116	-	5.3	94.7	-
MOUNT VERNON	217 561	199 635	-	9 613	-	207 943	17 926	190 017	190 017	-	8.6	91.4	-
NEW ROCHELLE	395 868	368 159	-	14 761	-	381 107	27 709	353 398	353 398	-	7.3	92.7	-
YONKERS	749 314	700 771	-	45 306	-	704 008	48 543	655 465	655 465	-	6.9	93.1	-
FARGO-MOOREHEAD,													
N.O.-MINN.	255 332	241 583	3 277	372	-	254 960	10 472	244 488	241 211	3 277	4.1	94.6	1.3
MINN. PORTION ^{2 13}	147 877	143 814	3 241	-	-	147 877	822	147 055	143 814	3 241	0.6	97.3	2.2
CLAY CO.	147 877	143 814	3 241	-	-	147 877	822	147 055	143 814	3 241	0.6	97.3	2.2
N.O. PORTION ^{2 13}	107 455	97 769	36	372	-	107 083	9 650	97 433	97 397	36	9.0	91.0	(Z)
CASS CO.	107 455	97 769	36	372	-	107 083	9 650	97 433	97 397	36	9.0	91.0	(Z)
FARGO, (NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
CINCINNATI, OHIO-													
KY.-IND.	10 761 258	7 696 371	1 048 333	126 054	6	10 635 198	2 016 554	8 618 644	7 570 317	1 048 327	19.0	71.2	9.9
INDIANA PORTION ²	113 030	59 239	29 810	6 284	6	106 740	23 981	82 759	52 955	29 804	22.5	49.6	27.9
DEARBORN CO.	113 030	59 239	29 810	6 284	6	106 740	23 981	82 759	52 955	29 804	22.5	49.6	27.9
KENTUCKY PORTION	3 309 620	2 567 023	487 953	119 770	-	3 189 850	254 644	2 935 206	2 447 253	487 953	8.0	76.7	15.3
BOONE CO.	851 422	563 308	200 562	13 174	-	838 248	87 552	750 696	550 134	200 562	10.4	65.6	23.9
CAMPBELL CO.	840 867	691 769	86 813	43 116	-	797 751	62 285	735 466	648 653	86 813	7.8	81.3	10.9
KENTON CO.	1 617 331	1 311 946	200 578	63 480	-	1 553 851	104 807	1 449 044	1 248 466	200 578	6.7	80.3	12.9
OHIO PORTION	7 338 608	5 070 109	530 570	-	-	7 338 608	1 737 929	5 600 679	5 070 109	530 570	23.7	69.1	7.2
CLERMONT CO.	709 919	531 310	17 656	-	-	709 919	160 953	548 966	531 310	17 656	22.7	74.8	2.5
HAMILTON CO.	6 133 602	4 156 962	497 368	-	-	6 133 602	1 479 272	4 654 330	4 156 962	497 368	24.1	67.8	8.1
CINCINNATI, (NA)	1 481 383	-	-	-	-	(NA)	(NA)	(NA)	1 481 383	(NA)	-	-	-
WARREN CO.	495 087	381 837	15 546	-	-	495 087	97 704	397 383	381 837	15 546	19.7	77.1	3.1
STEUBENVILLE-													
WEIRTON, OHIO-W.VA.	1 230 172	484 392	256 750	15 809	-	1 214 363	489 030	725 333	468 583	256 750	40.3	38.6	21.1
OHIO PORTION	744 473	259 430	30 810	-	-	744 473	454 233	290 240	259 430	30 810	61.0	34.8	4.1
JEFFERSON CO.	744 473	259 430	30 810	-	-	744 473	454 233	290 240	259 430	30 810	61.0	34.8	4.1
W.VA. PORTION ²	485 699	224 962	225 940	15 809	-	469 890	34 797	435 093	209 153	225 940	7.4	44.5	48.1
BROOKE CO.	189 377	86 702	87 195	7 141	-	182 236	15 480	166 756	79 561	87 195	8.5	43.7	47.8
HANCOCK CO.	296 322	138 260	138 745	8 668	-	287 654	19 317	268 337	129 592	138 745	6.7	45.1	48.2
TOLEDO, OHIO-MICH.													
MICH. PORTION ^{2 17}	5 898 724	4 280 487	404 016	-	-	5 898 724	1 214 221	4 684 503	4 280 487	404 016	20.6	72.6	6.8
MONROE CO.	1 391 186	1 256 859	134 327	-	-	1 391 186	-	1 391 186	1 256 859	134 327	-	90.3	9.7
OHIO PORTION	1 391 186	1 256 859	134 327	-	-	1 391 186	-	1 391 186	1 256 859	134 327	-	90.3	9.7
FULTON CO.	4 507 538	3 023 628	269 689	-	-	4 507 538	1 214 221	3 293 317	3 023 628	269 689	26.9	67.1	6.0
LUCAS CO.	300 759	225 427	16 534	-	-	300 759	58 798	241 961	225 427	16 534	19.5	75.0	5.5
TOLEDO, (NA)	3 076 283	2 055 998	197 989	-	-	3 076 283	822 296	2 253 987	2 055 998	197 989	26.7	66.8	6.4
OTTAWA CO.	349 651	198 663	12 108	-	-	349 651	138 880	210 771	198 663	12 108	39.7	56.8	3.5
WOOD CO.	780 845	543 540	43 058	-	-	780 845	194 247	586 598	543 540	43 058	24.9	69.6	5.5

See footnotes at end of table.

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)			Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MULTI-STATE SMSA'S--CON.													
PORTLAND, OREG.													
WASH.	30 378 220	24 884 847	4 078 449	118 775	2 362 446	27 896 999	1 414 924	26 482 075	24 766 072	1 716 003	5.1	88.8	6.2
OREGON PORTION . . .	26 680 057	21 738 158	3 656 099	79 575	2 348 738	24 251 744	1 285 800	22 965 944	21 658 583	1 307 361	5.3	89.3	5.4
CLACKAMAS CO. . . .	5 619 325	4 886 029	486 020	15 425	264 997	5 338 903	247 276	5 091 627	4 870 604	221 023	4.6	91.2	4.1
PORTLAND (PART)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
MULTNOMAH CO. . . .	14 571 007	11 748 645	2 012 963	51 384	1 218 484	13 301 139	809 399	12 491 740	11 697 261	794 479	6.1	87.9	6.0
PORTLAND (PART)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WASHINGTON CO. . . .	6 489 725	5 103 484	1 157 116	12 766	865 257	5 611 702	229 125	5 382 577	5 090 718	291 859	4.1	90.7	5.2
PORTLAND (PART)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
WASHINGTON PORTION CLARK CO.	3 698 163	3 146 689	422 350	39 200	13 708	3 645 255	129 124	3 516 131	3 107 489	408 642	3.5	85.2	11.2
	3 698 163	3 146 689	422 350	39 200	13 708	3 645 255	129 124	3 516 131	3 107 489	408 642	3.5	85.2	11.2
ALLENTOWN-BETHLEHEM- EASTON, PA.-N.J. . . .	3 296 897	3 275 553	20 670	674	-	3 296 223	674	3 295 549	3 274 879	20 670	(Z)	99.4	0.6
NEW JERSEY PORTION ²	1 191 108	1 169 764	20 670	674	-	1 190 434	674	1 189 760	1 169 090	20 670	0.1	98.2	1.7
WARREN CO.	1 191 108	1 169 764	20 670	674	-	1 190 434	674	1 189 760	1 169 090	20 670	0.1	98.2	1.7
PA. PORTION ²	2 105 789	2 105 789	-	-	-	2 105 789	-	2 105 789	2 105 789	-	-	100.0	-
CARBON CO.	100 398	100 398	-	-	-	100 398	-	100 398	100 398	-	-	100.0	-
LEHIGH CO.	1 145 710	1 145 710	-	-	-	1 145 710	-	1 145 710	1 145 710	-	-	100.0	-
ALLENTOWN	399 772	399 772	-	-	-	399 772	-	399 772	399 772	-	-	100.0	-
BETHLEHEM (PART)	104 592	104 592	-	-	-	104 592	-	104 592	104 592	-	-	100.0	-
NORTHAMPTON CO. . . .	859 681	859 681	-	-	-	859 681	-	859 681	859 681	-	-	100.0	-
BETHLEHEM (PART)	175 536	175 536	-	-	-	175 536	-	175 536	175 536	-	-	100.0	-
PHILADELPHIA, PA. . .													
N.J.	21 383 330	21 166 603	213 824	11 368	-	21 371 962	2 903	21 369 059	21 155 235	213 824	(Z)	99.0	1.0
NEW JERSEY PORTION ²	11 397 149	11 180 422	213 824	11 368	-	11 385 781	2 903	11 382 878	11 169 054	213 824	(Z)	98.1	1.9
BURLINGTON CO. . . .	4 033 743	3 962 428	71 216	893	-	4 032 850	99	4 032 751	3 961 535	71 216	(Z)	98.2	1.8
CAMDEN CO.	5 023 669	4 910 679	110 319	1 647	-	5 022 022	2 671	5 019 351	4 909 032	110 319	0.1	97.8	2.2
CAMDEN CHERRY HILL TWP.	279 523	247 055	30 002	(NA)	-	279 523	2 466	277 057	247 055	30 002	0.9	88.4	10.7
GLOUCESTER CO. . . .	1 113 483	1 100 172	13 311	(NA)	-	1 113 483	-	1 113 483	1 100 172	13 311	-	98.8	1.2
PA. PORTION ²	2 339 737	2 307 315	32 289	8 828	-	2 330 909	133	2 330 776	2 298 487	32 289	(Z)	98.6	1.4
BUCKS CO.	9 986 181	9 986 181	-	-	-	9 986 181	-	9 986 181	9 986 181	-	-	100.0	-
BRISTOL TWP.	1 021 709	1 021 709	-	-	-	1 021 709	-	1 021 709	1 021 709	-	-	100.0	-
CHESTER CO.	92 677	92 677	-	-	-	92 677	-	92 677	92 677	-	-	100.0	-
DELAWARE CO.	882 875	882 875	-	-	-	882 875	-	882 875	882 875	-	-	100.0	-
CHESTER	704 787	704 787	-	-	-	704 787	-	704 787	704 787	-	-	100.0	-
HAVERTOWN TWP. UPPER DARBY TWP.	44 584	44 584	-	-	-	44 584	-	44 584	44 584	-	-	100.0	-
MONTGOMERY CO. . . .	68 145	68 145	-	-	-	68 145	-	68 145	68 145	-	-	100.0	-
ABINGTON TWP. LOWER MERION TWP.	101 517	101 517	-	-	-	101 517	-	101 517	101 517	-	-	100.0	-
PHILADELPHIA ² . . .	1 750 464	1 750 464	-	-	-	1 750 464	-	1 750 464	1 750 464	-	-	100.0	-
	162 277	162 277	-	-	-	162 277	-	162 277	162 277	-	-	100.0	-
	261 283	261 283	-	-	-	261 283	-	261 283	261 283	-	-	100.0	-
	5 626 346	5 626 346	-	-	-	5 626 346	-	5 626 346	5 626 346	-	-	100.0	-
CHATTANOOGA, TENN.- GA.													
GEORGIA PORTION . . .	1 530 259	1 146 842	248 356	52 407	-	1 477 852	135 061	1 342 791	1 094 435	248 356	9.1	74.1	16.8
CATOOSA CO.	525 875	373 169	125 441	52 407	-	473 468	27 265	446 203	320 762	125 441	5.8	67.7	26.5
DADE CO.	178 086	126 788	43 919	17 559	-	160 527	7 379	153 148	109 229	43 919	4.6	68.0	27.4
WALKER CO.	56 889	41 343	10 824	5 633	-	51 256	4 722	46 534	35 710	10 824	9.2	69.7	21.1
TENNESSEE PORTION . .	290 900	205 038	70 698	29 215	-	261 685	15 164	246 521	175 823	70 698	5.8	67.2	27.0
HAMILTON CO.	1 004 384	773 673	122 915	1 004 384	-	107 796	896 588	773 673	122 915	107 796	10.7	77.0	12.2
CHATTANOOGA	948 312	734 088	113 689	948 312	-	100 535	847 777	734 088	113 689	106 6	77.4	12.0	
MARION CO.	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
SEQUATCHIE CO. . . .	37 909	26 191	5 785	37 909	-	5 933	31 976	26 191	5 785	15.7	69.1	15.3	
	18 163	13 394	3 441	18 163	-	1 328	16 835	13 394	3 441	7.3	73.7	18.9	
CLARKSVILLE- HOPKINSVILLE, TENN.-KY.													
KENTUCKY PORTION . .	1 116 072	868 519	163 167	-	-	1 116 072	84 386	1 031 686	868 519	163 167	7.6	77.8	14.6
CHRISTIAN CO.	775 058	565 840	138 175	-	-	775 058	71 043	704 015	565 840	138 175	9.2	73.0	17.8
TENNESSEE PORTION . .	139 516	113 735	9 794	-	-	139 516	15 987	123 529	113 735	9 794	11.5	81.5	7.0
MONTGOMERY CO. . . .	635 542	452 105	128 381	-	-	635 542	55 056	580 486	452 105	128 381	8.7	71.1	20.2
	341 014	302 679	24 992	-	-	341 014	13 343	327 671	302 679	24 992	3.9	88.8	7.3
KINGSPORT-BRISTOL, TENN.-VA.													
TENNESSEE PORTION . .	17 462	12 359	1 640	-	-	17 462	3 463	13 999	12 359	1 640	19.8	70.8	9.4
HAWKINS CO.	50 440	36 491	10 430	-	-	50 440	3 519	46 921	36 491	10 430	7.0	72.3	20.7
SULLIVAN CO.	273 112	253 829	12 922	-	-	273 112	6 361	266 751	253 829	12 922	2.3	92.9	4.7
VIRGINIA PORTION . . .	843 609	623 960	156 330	19 109	-	824 500	63 319	761 181	604 851	156 330	7.7	73.4	19.0
SCOTT CO.	619 919	451 236	131 341	19 109	-	600 810	37 342	563 468	432 127	131 341	6.2	71.9	21.9
WASHINGTON CO. . . .	619 919	451 236	131 341	19 109	-	600 810	37 342	563 468	432 127	131 341	6.2	71.9	21.9
BRISTOL CITY	223 690	172 724	24 989	-	-	223 690	25 977	197 713	172 724	24 989	11.6	77.2	11.2
	223 690	172 724	24 989	-	-	223 690	25 977	197 713	172 724	24 989	11.6	77.2	11.2
MEMPHIS, TENN.-ARK.- MISS.													
ARKANSAS PORTION . .	2 686 547	2 115 403	358 603	-	-	2 686 547	212 541	2 474 006	2 115 403	358 603	7.9	78.7	13.3
CRITTENDEN CO. . . .	79 188	46 905	20 504	-	-	79 188	11 779	67 409	46 905	20 504	14.9	59.2	25.9
MISS. PORTION ²	79 188	46 905	20 504	-	-	79 188	11 779	67 409	46 905	20 504	14.9	59.2	25.9
DESSOTO CO.	88 890	55 839	23 611	(NA)	-	88 890	9 440	79 450	55 839	23 611	10.6	62.8	26.6
TENNESSEE PORTION . .	88 890	55 839	23 611	(NA)	-	88 890	9 440	79 450	55 839	23 611	10.6	62.8	26.6
SHELBY CO.	2 518 469	2 012 659	314 488	-	-	2 518 469	191 322	2 327 147	2 012 659	314 488	7.6	79.9	12.5
MEMPHIS	2 460 907	1 964 671	311 251	-	-	2 460 907	184 985	2 275 922	1 964 671	311 251	7.5	79.8	12.6
TIPTON CO.	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	-
	57 562	47 988	3 237	-	-	57 562	6 337	51 225	47 988				

See footnotes at end of table.

TAXABLE AND OTHER PROPERTY VALUES

Table 4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1979—Continued

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1973)

Area	Gross assessed value (before partial exemptions)		Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions					Percent of assessed value subject to tax (total 100 percent for each area)			
	Total, including State- assessed property	Locally assessed property		Real property	Personal property	Total	State- assessed property	Locally assessed property			State- assessed property	Locally assessed property	
		Real	Personal					Total	Real	Personal		Real	Per- sonal
MULTI-STATE SMSA'S--CON.													
TEXARKANA, TEX.-ARK.	329 413	232 771	75 507	11 163	-	318 250	21 135	297 115	221 608	75 507	6.6	69.6	23.7
ARKANSAS PORTION .	93 388	46 477	29 565	-	-	93 388	17 346	76 042	46 477	29 565	18.6	49.8	31.7
LITTLE RIVER CO.	25 489	9 201	10 961	-	-	25 489	5 327	20 162	9 201	10 961	20.9	36.1	43.0
MILLER CO. . . .	67 899	37 276	18 604	-	-	67 899	12 019	55 880	37 276	18 604	17.7	54.9	27.4
TEXAS PORTION. . .	236 025	186 294	45 942	11 163	-	224 862	3 789	221 073	175 131	45 942	1.7	77.9	20.4
BOWIE CO.	236 025	186 294	45 942	11 163	-	224 862	3 789	221 073	175 131	45 942	1.7	77.9	20.4
NORFOLK-VIRGINIA BEACH-PORTSMOUTH. VA.-N.C.	12 168 713	10 757 681	797 176	2 581	-	12 166 132	613 856	11 552 276	10 755 100	797 176	5.0	88.4	6.6
N.C. PORTION ²⁰ . .	153 856	119 044	23 776	2 581	-	151 275	11 036	140 239	116 463	23 776	7.3	77.0	15.7
CURRITUCK CO. . .	153 856	119 044	23 776	2 581	-	151 275	11 036	140 239	116 463	23 776	7.3	77.0	15.7
VIRGINIA PORTION ²⁴	12 014 857	10 638 637	773 400	-	-	12 014 857	602 820	11 412 037	10 638 637	773 400	5.0	88.5	6.4
CHESAPEAKE CITY.	2 105 384	1 824 648	132 967	-	-	2 105 384	147 769	1 957 615	1 824 648	132 967	7.0	86.7	6.3
NORFOLK CITY. . .	2 992 066	2 479 449	305 682	-	-	2 992 066	206 935	2 785 131	2 479 449	305 682	6.9	82.9	10.2
PORTSMOUTH CITY.	1 353 811	1 172 205	124 992	-	-	1 353 811	56 614	1 297 197	1 172 205	124 992	4.2	86.6	9.2
SUFFOLK CITY. . .	746 654	679 582	32 015	-	-	746 654	35 057	711 597	679 582	32 015	4.7	91.0	4.3
VIRGINIA BEACH CITY.	4 816 942	4 482 753	177 744	-	-	4 816 942	156 445	4 660 497	4 482 753	177 744	3.2	93.1	3.7
HUNTINGTON-ASHLAND, W. VA.-KY.-OHIO . .	2 490 671	1 466 758	694 748	129 255	-	2 361 416	329 165	2 032 251	1 337 503	694 748	13.9	56.6	29.4
KENTUCKY PORTION .	1 283 130	873 199	284 942	47 300	-	1 235 830	124 989	1 110 841	825 899	284 942	10.1	66.8	23.1
BOYO CO.	802 190	535 917	196 427	31 129	-	771 061	69 846	701 215	504 788	196 427	9.1	65.5	25.5
GREENUP CO. . . .	480 940	337 282	88 515	16 171	-	464 769	55 143	409 626	321 111	88 515	11.9	69.1	19.0
OHIO PORTION . . .	268 131	163 760	27 929	-	-	268 131	76 442	191 689	163 760	27 929	28.5	61.1	10.4
LAWRENCE CO. . . .	268 131	163 760	27 929	-	-	268 131	76 442	191 689	163 760	27 929	28.5	61.1	10.4
W. VA. PORTION ² . .	939 410	429 799	381 877	81 955	-	857 455	127 734	729 721	347 844	381 877	14.9	40.6	44.5
CABELL CO.	747 881	362 228	315 310	75 220	-	672 661	70 343	602 318	287 008	315 310	10.5	42.7	46.9
HUNTINGTON (PART).	479 170	247 854	193 030	63 279	-	415 891	38 286	377 605	184 575	193 030	9.2	44.4	46.4
WAYNE CO.	191 529	67 571	66 567	6 735	-	184 794	57 391	127 403	60 836	66 567	31.1	32.9	36.0
HUNTINGTON (PART).	21 247	10 960	7 733	1 685	-	19 562	2 554	17 008	9 275	7 733	13.1	47.4	39.5
PARKERSBURG- MARIETTA, W. VA.- OHIO.	992 789	567 807	189 056	24 242	-	968 547	235 926	732 621	543 565	189 056	24.4	56.1	19.5
OHIO PORTION . . .	430 117	232 473	11 992	-	-	430 117	185 652	244 465	232 473	11 992	43.2	54.0	2.8
WASHINGTON CO. .	430 117	232 473	11 992	-	-	430 117	185 652	244 465	232 473	11 992	43.2	54.0	2.8
W. VA. PORTION ² . .	562 672	335 334	177 064	24 242	-	538 430	50 274	488 156	311 092	177 064	9.3	57.8	32.9
WIRT CO.	34 327	18 173	12 055	1 449	-	32 878	4 099	28 779	16 724	12 055	12.5	50.9	36.7
WOOD CO.	528 345	317 161	165 009	22 793	-	505 552	46 175	459 377	294 368	165 009	9.1	58.2	32.6
WHEELING, W. VA.-OHIO	1 263 421	599 392	463 463	23 608	-	1 239 813	200 566	1 039 247	575 784	463 463	16.2	46.4	37.4
OHIO PORTION . . .	423 347	257 743	31 367	-	-	423 347	134 237	289 110	257 743	31 367	31.7	60.9	7.4
BELMONT CO. . . .	423 347	257 743	31 367	-	-	423 347	134 237	289 110	257 743	31 367	31.7	60.9	7.4
W. VA. PORTION ² . .	840 074	341 649	432 096	23 608	-	816 466	66 329	750 137	318 041	432 096	8.1	39.0	52.9
MARSHALL CO. . . .	450 488	169 983	239 590	8 145	-	442 343	40 915	401 428	161 838	239 590	9.2	36.6	54.2
OHIO CO.	389 586	171 666	192 506	15 463	-	374 123	25 414	348 709	156 203	192 506	6.8	41.8	51.5

Notes: Because of rounding, detail may not add to totals. *Denotes multi-State SMSA, separately identified following State-by-State display. **For Connecticut, Maine, Massachusetts, New Hampshire, and Rhode Island, "SEA's" as used in this report refer to State Economic Areas designated as metropolitan State Economic Areas in the 1970 Census of Population. - Represents zero or rounds to zero. NA Not available. Z Less than 0.05 percent. In some instances these data are not shown because there were no tax exempt portions or because the aggregates involved were not identified in reported data. For 1979, valuation date other than January 1, 1979; see table H. Alabama assessed values include prior year data for all components of the following counties: Baldwin, Jackson, St. Clair, and Tallapoosa. Data for the following counties include some prior year components: Bullock, Marshall, Pickens, Lauderdale, and Colbert. Exempt portion of personal property assessed value, if any, included with exempt portion of real property assessed value for the following States: Alabama, Maine, Nevada, Utah, and Wyoming. Alaska State assessed values exclude \$4,323 million of property value in the unorganized territory. Note that this constitutes a change from treatment in previous publications. County, borough, or parish governments are consolidated with city governments in the following instances: Juneau and Sitka, Alaska; San Francisco, California; Denver, Colorado; Duval County (Jacksonville), Florida; Honolulu, Hawaii; Lexington-Fayette Metropolitan County, Kentucky; East Baton Rouge Parish (Baton Rouge), Louisiana; Philadelphia, Pennsylvania; and Davidson County (Nashville), Tennessee. Arizona 1979 assessed values are as "adjusted." They result from dividing each original assessment by a factor of 1.15 as mandated by Arizona Laws 1979, Chapter 153 (H.B. 2357), Section 5. Colorado real property assessed values for cities (except Denver) include personal and State assessed amounts; distribution not available. Connecticut assessed values include prior year components for those cities and towns where 1979 values were not available at time of publication. Georgia assessed values include prior year data for the following counties: Douglas, Jeff Davis, Miller, Monroe, Montgomery, Spalding, Tift, Washington, and Wayne. Data for Early and Polk counties are valuations as of 1977. All assessment in Hawaii, Maryland, and Montana is performed by a State agency, but assessed values are shown here as "locally assessed" for comparability with data for other States; see text. Illinois locally assessed values include some State assessed components, the separately identified amounts of which are unavailable. Locally assessed data for Sangamon, Wayne, and Will counties are State supplied estimates. Throughout Illinois, Minnesota, Montana, and North Dakota, two sets of values are locally recorded for taxable property. In this report for comparability with data for other States, the assessed values for these four States pertain to the final values against which tax rates are applied rather than to the preliminary "full and true" or (in Illinois) local unadjusted values; see text. Iowa assessed values shown are those prior to application of the 1979 retroactive equalization order and applicable roll-back provisions; see Appendix A. Any net amount shown may represent an overstatement to the extent the amount of appropriate deduction from the gross total is not available. Kansas locally assessed personal property includes \$129 million in intangibles which was not allocable among the counties. Assessed values for Michigan are the State equalized values; these are the legal values against which tax rates are applied in Michigan. Montana real property amounts include nonsegregable personal property of locally assessed utilities. Real property values for the cities of Great Falls and Billings include nonsegregable personal and State assessed components. Nevada data include fully exempt property, amounts of which are unavailable. Amounts shown for North Carolina State assessed property include estimates for certain public service companies. Personality data include full value amounts for stored tobacco, peanuts, and cotton which are subject to reduced rates of assessment. Exempt amounts shown are for only 77 out of the 100 counties. South Dakota assessed value amounts for Washington County are combined with those for Jackson County. Texas assessed values include prior year data for the following counties: Bexar, Edwards, El Paso, Johnson, Parker, Bexon, Smith, Van Zandt, and Wilson. Vermont assessed values shown are "listed values"; tax rate is applied against the "grand list" which is one percent of the "listed value." Although "grand list" amounts appear to be in conformity with the meaning of "assessed values" applicable to this report, "listed values" are shown here to assure comparability with corresponding "listed values" shown for Vermont in previous Bureau of the Census publications reporting assessed values. Virginia assessed values include prior year data for all components of the following: Augusta, Caroline, Chesterfield, Giles, Greensville, Henrico, Isle of Wight, Smyth, and Tazewell counties, and Fredericksburg City. Data for the following include some prior year components: Dickenson, Greene, and Loudoun counties and Alexandria, Colonial Heights, Hampton, Norfolk, Staunton, and Petersburg cities. Wisconsin locally assessed values for Forest, Sauk, and Walworth counties are as of May 1, 1978; 1979 State assessed data for Forest County are as of May 1, 1978.

Table 5. Gross and Net Assessed Value of Property Subject to Local General Property Taxation in Puerto Rico, by Municipio: 1979

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Municipio	Gross assessed value (before partial exemptions)			Tax-exempt portion		Assessed value subject to tax after deduction of partial exemptions			Percent of assessed value subject to tax		
	Total	Real	Personal	Real	Personal	Total	Real	Personal	Total	Real	Personal
PUERTO RICO, TOTAL.	6 732.9	4 806.0	1 926.9	2 437.1	71.3	4 224.5	2 368.9	1 855.6	100.0	56.1	43.9
AOJUNTAS.	10.7	7.5	3.2	3.3	0.8	6.6	4.2	2.4	100.0	63.6	36.4
AGUADA.	29.6	23.8	5.8	12.1	1.2	16.3	11.7	4.6	100.0	71.8	28.2
AGUADILLA.	73.0	58.1	14.9	31.7	1.9	39.4	26.4	13.0	100.0	67.0	33.0
AGUAS BUENAS.	16.8	13.0	3.8	6.9	0.7	9.2	6.1	3.1	100.0	66.3	33.7
AIBONITO.	20.2	15.6	4.6	10.2	0.7	9.3	5.4	3.9	100.0	58.1	41.9
ANASCO.	19.5	15.8	3.7	8.2	0.7	10.6	7.6	3.0	100.0	71.7	28.3
ARECIBO.	157.1	110.0	47.1	50.7	2.5	103.9	59.3	44.6	100.0	57.1	42.9
ARROYO.	17.6	14.8	2.8	8.2	0.3	9.1	6.6	2.5	100.0	72.5	27.5
BARCELONETA.	17.6	12.8	4.8	6.3	0.6	10.7	6.5	4.2	100.0	60.7	39.3
BARRANQUITAS.	10.7	6.3	4.4	2.6	0.2	7.9	3.7	4.2	100.0	46.8	53.2
BAYAMON.	585.2	449.1	136.1	311.0	2.6	271.6	138.1	133.5	100.0	50.8	49.2
CABO ROJO.	57.4	45.7	11.7	22.6	1.3	33.5	23.1	10.4	100.0	69.0	31.0
CAGUAS.	282.2	224.5	57.7	148.9	1.7	131.6	75.6	56.0	100.0	57.4	42.6
CAMUY.	18.3	14.5	3.8	7.3	0.6	10.4	7.2	3.2	100.0	69.2	30.8
CANOVANAS.	53.1	37.9	15.2	14.0	0.5	38.6	23.9	14.7	100.0	61.9	38.1
CAROLINA.	602.1	431.0	171.1	256.3	0.8	345.0	174.7	170.3	100.0	50.6	49.4
CATANO.	74.8	36.8	38.0	9.1	0.3	65.4	29.7	35.7	100.0	45.4	54.6
CAYEY.	53.7	40.0	13.7	20.5	1.2	32.0	19.5	12.5	100.0	60.9	39.1
CEIBA.	15.4	13.6	1.8	9.4	0.4	5.6	4.2	1.4	100.0	75.0	25.0
CIABLES.	10.6	7.7	2.9	3.7	0.7	6.2	4.0	2.2	100.0	64.5	35.5
CIORA.	24.8	17.5	7.3	9.9	0.6	14.3	7.6	6.7	100.0	53.1	46.9
COAMO.	21.7	16.0	5.7	7.7	1.3	12.7	8.3	4.4	100.0	65.4	34.6
COMERIO.	7.4	5.1	2.3	2.3	0.4	4.7	2.8	1.9	100.0	59.6	40.4
COROZAL.	18.2	13.5	4.7	7.7	0.7	9.8	5.8	4.0	100.0	59.2	40.8
CULEBRA.	1.1	0.9	0.2	0.2	0.1	0.8	0.7	0.1	100.0	87.5	12.5
DORADO.	42.9	38.1	4.8	8.7	0.3	33.9	29.4	4.5	100.0	86.7	13.3
FAJARDO.	89.6	72.4	17.2	39.3	1.8	48.5	33.1	15.4	100.0	68.2	31.8
FLORIDA.	4.1	2.7	1.4	3.4	0.4	2.3	1.3	1.0	100.0	56.5	43.5
GUANICA.	19.1	15.6	3.5	3.3	0.6	15.2	12.3	2.9	100.0	80.9	19.1
GUAYAMA.	46.9	36.6	10.3	17.6	0.8	28.5	19.0	9.5	100.0	66.7	33.3
GUAYANILLA.	19.7	15.1	4.6	8.5	0.5	10.7	6.6	4.1	100.0	61.7	38.3
GUAYNABO.	323.8	229.5	94.3	108.9	0.8	214.1	120.6	93.5	100.0	56.3	43.7
GURABO.	18.8	13.4	5.4	7.5	0.8	10.9	5.9	5.0	100.0	54.1	45.9
HATILLO.	20.8	14.8	6.0	8.0	0.6	12.2	6.8	5.4	100.0	55.7	44.3
HORMIGUEROS.	26.4	22.0	4.4	11.6	0.3	14.5	10.4	4.1	100.0	71.7	28.3
HUMACAO.	76.4	61.9	14.5	31.8	1.6	43.0	30.1	12.9	100.0	70.0	30.0
ISABELA.	42.0	34.0	8.0	20.2	1.3	20.5	13.8	6.7	100.0	67.3	32.7
JAYUYA.	13.8	6.7	7.1	3.2	0.5	10.1	3.5	6.6	100.0	34.7	65.3
JUANA OIAZ.	27.7	20.4	7.3	8.6	0.5	18.6	11.8	6.8	100.0	63.4	36.6
JUNCOS.	25.6	19.4	6.2	9.8	0.8	15.0	9.6	5.4	100.0	64.0	36.0
LAJAS.	20.7	17.6	3.1	7.8	0.7	12.2	9.8	2.4	100.0	80.3	19.7
LARES.	21.0	15.3	5.7	8.6	1.2	11.2	6.7	4.5	100.0	59.8	40.2
LAS MARIAS.	4.2	3.5	0.7	1.3	0.2	2.7	2.2	0.5	100.0	81.5	18.5
LAS PIEDRAS.	27.0	16.4	10.6	8.7	0.6	17.7	7.7	10.0	100.0	43.5	56.5
LOIZA.	6.1	4.9	1.2	1.3	0.1	4.7	3.6	1.1	100.0	76.6	23.4
LUQUILLO.	26.8	24.5	2.3	8.6	0.2	18.0	15.9	2.1	100.0	88.3	11.7
MANATI.	51.6	36.7	14.9	19.0	1.4	31.2	17.7	13.5	100.0	56.7	43.3
MARICAO.	3.4	2.6	0.8	1.4	0.2	1.8	1.2	0.6	100.0	66.7	33.3
MAUNABO.	6.5	4.6	1.9	2.7	0.7	3.1	1.9	1.2	100.0	61.3	38.7
MAYAGUEZ.	258.2	172.1	86.1	73.2	3.2	181.8	98.9	82.9	100.0	54.4	45.6
MOCA.	20.5	17.8	2.7	8.9	0.6	11.0	8.9	2.1	100.0	80.9	19.1
MOROVIS.	8.5	5.7	2.8	2.3	0.7	5.5	3.4	2.1	100.0	61.8	38.2
NAGUABO.	17.8	16.0	1.8	7.5	0.6	9.7	8.5	1.2	100.0	87.6	12.4
NARANJITO.	12.9	6.8	6.1	3.4	0.7	8.8	3.4	5.4	100.0	38.6	61.4
OROCOVIS.	6.8	4.4	2.4	1.9	0.5	4.4	2.5	1.9	100.0	56.8	43.2
PATILLAS.	10.5	7.4	3.1	3.6	0.7	6.2	3.8	2.4	100.0	61.3	38.7
PENUELAS.	62.8	46.1	16.7	2.8	0.6	59.4	43.3	16.1	100.0	72.9	27.1
PONCE.	447.0	322.2	124.8	173.6	4.3	269.1	148.6	120.5	100.0	55.2	44.8
QUEBRADILLAS.	19.9	16.6	3.3	10.3	0.8	8.8	6.3	2.5	100.0	71.6	28.4
RINCON.	10.0	8.5	1.5	4.7	0.5	4.8	3.8	1.0	100.0	79.2	20.8
RIO GRANOE.	49.7	40.0	9.7	25.7	0.2	23.8	14.3	9.5	100.0	60.1	39.9
SABANA GRANOE.	19.7	16.1	3.6	10.4	0.9	8.4	5.7	2.7	100.0	67.9	32.1
SALINAS.	26.7	21.6	5.1	5.5	0.4	20.8	16.1	4.7	100.0	77.4	22.6
SAN GERMAN.	41.4	34.4	7.0	18.6	1.4	21.4	15.8	5.6	100.0	73.8	26.2
SAN JUAN.	2 059.3	1 324.0	735.3	531.3	5.4	1 522.6	792.7	729.9	100.0	52.1	47.9
SAN LORENZO.	24.9	19.3	5.6	11.8	0.8	12.3	7.5	4.8	100.0	61.0	39.0
SAN SEBASTIAN.	44.3	34.1	10.2	18.1	1.6	24.6	16.0	8.6	100.0	65.0	35.0
SANTA ISABEL.	21.1	14.3	6.8	5.0	0.4	15.7	9.3	6.4	100.0	59.2	40.8
TOA ALTA.	20.5	17.0	3.5	11.4	0.5	8.6	5.6	3.0	100.0	65.1	34.9
TOA BAJA.	140.4	116.4	24.0	83.5	0.6	56.3	32.9	23.4	100.0	58.4	41.6
TRUJILLO ALTO.	70.1	55.3	14.8	39.0	0.5	30.6	16.3	14.3	100.0	53.3	46.7
UTUADO.	24.2	16.9	7.3	7.7	1.4	15.1	9.2	5.9	100.0	60.9	39.1
VEGA ALTA.	21.8	14.4	7.4	7.9	0.4	13.5	6.5	7.0	100.0	48.1	51.9
VEGA BAJA.	50.9	40.5	10.4	24.3	0.9	25.7	16.2	9.5	100.0	63.0	37.0
VIEQUES.	3.6	2.7	0.9	1.1	0.2	2.3	1.6	0.7	100.0	69.6	30.4
VILLALBA.	8.1	4.7	3.4	2.6	0.4	5.1	2.1	3.0	100.0	41.2	58.8
YABUCOA.	26.6	19.7	6.9	7.9	1.4	17.3	11.8	5.5	100.0	68.2	31.8
YAUCO.	41.0	28.8	12.2	14.5	1.4	25.1	14.3	10.8	100.0	57.0	43.0

APPENDIX A: LEGAL BASIS FOR ASSESSED VALUE OF REALTY, BY STATE: 1979 AND SUBSEQUENT PERIODS

State	Basis
Alabama.....	Fair and reasonable market value. Effective in 1978, the following percentages thereof apply for the types of realty indicated: Class 1, utilities used in business--30 percent. Class 2, property not otherwise classified--20 percent. Class 3, agricultural, forest, historic, and owner-occupied, single-family residential--10 percent. Class 3 property may, at the request of the owner, be valued on the basis of current use.
Alaska.....	Full and true value.
Arizona.....	Full cash value. The following percentages apply for the types of realty indicated: Class 1, flight property, railroads, producing mines--60 percent. Class 2, property of other public utilities--50 percent. Class 3, commercial and industrial property--27 percent. Class 4, all agricultural realty--18 percent. Class 5, residential--15 percent. Class 6, not included above, and leased or rented solely for residential use--21 percent. Class 7, designated as historic--8 percent. Values are adjusted before application of the tax rate in order to offset the effects of inflation. For 1979, values were divided by a factor of 1.15 in accordance with Laws 1979, Chapter 153, Section 6.
Arkansas.....	20 percent of true and full or actual value.
California.....	25 percent of: "Full cash value" or "fair market value," defined as the amount of cash or its equivalent which property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes. ¹ Effective January 1, 1981, 100 percent of "full cash value" replaces the 25 percent statutory assessment level; tax rates adjusted to prevent additional revenue being raised from this change.
Colorado.....	30 percent of actual value. ²
Connecticut.....	Not exceeding 100 percent of true and actual or fair market value. All municipalities assess at a uniform rate of 70 percent of present true and actual value, subject to "equalized net grand list" for "guaranteed tax base program."
Delaware.....	True value in money.
District of Columbia....	Estimated market value. Property is classified into the following categories for application of differential rates: Class 1, owner occupied, improved residential real property of not more than five dwelling units or single unit condominiums. Class 2, not owner occupied property that would otherwise qualify as class 1. Class 3, real property not in classes 1 and 2.
Florida.....	Full cash value.
Georgia.....	40 percent of fair market value.
Hawaii.....	60 percent of fair market value.
Idaho.....	20 percent of market value. The 1 percent initiative approved in the 1978 general election requires all property to be re-appraised or indexed by June 1, 1980 with estimated market value as of December 31, 1978. This valuation is to be used for the tax year beginning January 1, 1980; in subsequent years, valuations may be adjusted to compensate for the rate of inflation not to exceed 2 percent per year.
Illinois.....	33-1/3 percent of fair cash value, except in counties of 200,000 or more which classify property. In any county which classifies, the highest classification may not be more than 2-1/2 times the lowest classification.
Indiana.....	Just valuation, defined by State as 33-1/3 percent of true cash value.
Iowa.....	100 percent of actual value; beginning in 1977 and biennially thereafter, such values subject to equalizing adjustments by the Department of Revenue on the basis of property category (agricultural, urban residential, rural residential, and commercial) and county. For 1979 adjustment factors ranged from -38 percent to +67 percent although most were positive. Beginning in fiscal 1978, rollback adjustments by property class Statewide were instituted. Rollback percentages for 1979 were as follows: Agricultural, 94.6706; residential, 64.3801; commercial and railroad, 88.9872; industrial and utility, no rollback.
Kansas.....	30 percent of fair market value in money.
Kentucky.....	Fair cash value.
Louisiana.....	Assessment at the following percentages of fair market value, for classifications of property as specified: Land--10 percent of fair market value. Improvements for residential purposes--10 percent of fair market value. Agricultural, horticultural, marsh and timber land--10 percent of use value. Public service property except land--25 percent of fair market value. Other property--15 percent of fair market value.
Maine.....	Just value.
Maryland.....	Full cash value; i.e., current value less an allowance for any inflation that exists. Such allowance is currently 50 percent plus an additional 5 percent for homesteads.
Massachusetts.....	Fair cash valuation. Property is grouped into four classes prior to application of tax rates.
Michigan.....	50 percent of true cash value.

See footnotes at end of table.

State	Basis
Minnesota.....	Percentages of market value, or limited market value if applicable, [§] as shown: Class 1, unmined iron ore--50 percent. Class 1a, low recovery iron ore--30 to 48.5 percent. Class 3, agricultural nonhomestead; seasonal residential for recreation purposes--25 percent for 1981 and 22 percent thereafter (formerly 30 percent). Class 3, tools, implements, and machinery affixed to public utility realty--33-1/3 percent. Class 3a, commercial seasonal recreational residential not used more than 200 days per year which include a homestead: First \$21,000 ^b market value--12 percent (formerly 16 percent); excess of market value over \$21,000--25 percent (formerly 30 percent). Prior to 1978 this property was included at class 3b. Class 3b, agricultural homestead: First \$21,000 ^b market value--12 percent (formerly 16 percent); excess of market value over \$21,000--25 percent (formerly 30 percent). Class 3c, all other homesteads: First \$25,000--16 percent; second \$25,000--22 percent; 28 percent on the remaining balance (formerly 18 percent of the first \$21,000, 30 percent of excess of market value over \$21,000). Class 3cc, homestead of blind person, paraplegic veteran or any person totally and permanently disabled: ^a Agricultural valued at 5 to 19 percent of the market value (formerly first \$28,000 market value, 5 percent; excess of market value over \$28,000, 25 percent). All other from 5 to 28 percent of market value (formerly first \$28,000 market value, 5 percent; excess of market value over \$28,000, 30 percent). Class 3d, nonresidential homestead, 4 or more units--38 percent (formerly 40 percent). Class 3dd, formerly included in class 3d, nonresidential homestead, 3 or fewer units--28 percent (formerly 32 percent). Class 3e, timberland--19 percent (formerly 20 percent). Class 4a, all other realty--43 percent. Realty included in this class was formerly considered class 4 (43 percent). Class 4b, realty that is unimproved, noncommercial and not included in any other class--40 percent. Property in this class was formerly included in class 4 (43 percent).
Mississippi.....	Cash value ("...in proportion to its value..." per State constitution).
Missouri.....	33-1/3 percent of true value in money.
Montana.....	By classes, as follows, percentages of market value unless otherwise indicated: Class 3, agricultural land--30 percent of productive capacity. Class 4, land and improvements (unless otherwise classified) and trailers and mobile homes used as permanent dwellings--8.55 percent (formerly 12 percent). The first \$35,000 of improvements to realty with appurtenant land owned by qualified individuals--12 percent multiplied by a percentage (0 to 90 percent) based on adjusted gross income (formerly all at 6 percent for this class). Class 5, property of cooperative rural electrical and telephone associations--3 percent. Class 10, centrally assessed utility allocations after deduction of locally assessed properties except those in classes 5 and 7--16 percent. Class 11, centrally assessed electric power companies' allocations and natural gas companies' allocations--12 percent; other specified centrally assessed utility allocations--15 percent. <u>Note:</u> Summaries of classes listed above omit minor items and description detail.
Nebraska.....	35 percent of actual value. Beginning January 1, 1981, all property must be valued at actual value.
Nevada.....	35 percent of full cash value.
New Hampshire.....	Full and true value in money.
New Jersey.....	True value. Taxable value is that percentage of true value, not lower than 20 percent or higher than 100 percent (the particular level being a multiple of 10), as is established by each county board of taxation.
New Mexico.....	Taxable value, set at 33-1/3 percent of market value.
New York.....	Full value.
North Carolina.....	True value in money. Historic property at 50 percent of true value upon application.
North Dakota.....	50 percent of true and full value in money (for most property).
Ohio.....	Taxable value, not to exceed 35 percent of true value in money.
Oklahoma.....	Not greater than 35 percent of fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made.
Oregon.....	100 percent of true cash value; i.e., market value as of assessment date. For assessment years beginning January 1, 1980, values are classified by counties into homestead and nonhomestead categories and are subject to equalizing adjustments by the Department of Revenue if Statewide increases exceed specified limits. Initial adjustments have been set at 84.2 percent of true cash value for homesteads and 87.6 percent of true cash value for all other property.
Pennsylvania.....	Actual value; but in fourth to eighth class counties, not to exceed 75 percent of actual value.
Rhode Island.....	Full and fair cash value, or a uniform percentage not exceeding 100 percent.
South Carolina.....	The following percentages of fair market value: All realty owned or leased by manufacturers and utilities--10.5 percent. Residences--not less than 4 percent. Agricultural realty (subject to specified exceptions)--4 percent. Realty owned or leased by transportation companies--9.5 percent. All other realty (includes leased agricultural, and commercial)--6 percent.
South Dakota.....	Not more than 60 percent of true and full value in money.
Tennessee.....	Percentages of actual value, as follows: Public utilities--55 percent. Industrial and commercial--40 percent. Farm and residential--25 percent.
Texas.....	True and full value in money ("...in proportion to its value..." and never at a value "greater than its fair cash value..." per State constitution).

See footnotes at end of table.

State	Basis
Utah.....	25 percent of reasonable fair cash value; mines are assessed at 30 percent (22 percent for 1979).
Vermont.....	Listed value which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value is entered in the grand list.
Virginia.....	Fair market value.
Washington.....	100 percent of true and fair value in money.
West Virginia.....	True and actual value, but four classes of property, each subject to a specified rate limit (other than for debt service) as follows, amounts per \$100 of assessed value: I--personalty--50 cents. II--owner-occupied residential property, including farms--\$1.00. III--all property outside municipalities, other than I and II--\$1.50. IV--all property inside municipalities, other than I and II--\$2.00.
Wisconsin.....	Full value which could ordinarily be obtained for the property at private sale.
Wyoming.....	Fair value in conformity with values and procedures prescribed by State Board of Equalization.
Puerto Rico.....	Actual and effective value by utilizing any of the methods and factors recognized with respect to property valuation and assessment so that the assessments for each of the different types of property may be uniform.
Virgin Islands.....	60 percent of estimated actual values.

¹In accordance with Article XIII of the constitution, approved June 8, 1978, the base year value is the above full cash value as of the lien date in 1975, or the subsequent date when the property is purchased, newly constructed, or when a change in ownership (as defined according to law) has occurred. For each lien date after that conditioning establishment of base year value, the full cash value shall reflect the percentage change in cost of living, except that such value shall not reflect an increase in excess of 2 percent of full cash value on preceding lien date.

²Valuation for assessment for 1977 may not exceed 140 percent of average valuation of same property for years 1974 to 1976, excluding material changes. For 1978, valuation for assessment may not exceed 125 percent of valuation for prior year, excluding material change. Effective January 1, 1979, property may not be assigned a value exceeding 85 percent of average sale price of comparable properties.

³"Limited market value" is the value which incorporates the maximum amount of increase over the market value estimate for the immediately preceding year. An assessor may increase a previous year's market value estimate by up to 10 percent of that previous year's estimate or 1/4 of the total amount of increase from the previous year, whichever is greater. Limited market value concept to be phased out over two-year period with taxes payable in 1981 being based on full market value.

⁴Basic homestead component increased from \$13,000 to \$15,000 as of January 2, 1977. Subsequent annual adjustment is established via an index. As a result, the amount increased from \$15,000 to \$17,000 as of January 2, 1978. The component for taxes payable in 1980 was increased from \$17,000 to \$21,000. The homestead component for paraplegic veterans, the blind, or totally disabled was formerly \$28,000 as of January 2, 1977.

APPENDIX B: LEGAL BASIS FOR ASSESSED VALUE OF TANGIBLE PERSONAL PROPERTY, BY STATE; 1979 AND SUBSEQUENT PERIODS

State ^{1 2}	Basis ¹
Alabama.....	Basically, percentages of fair and reasonable value in three classes, same as for realty. Stocks of goods of merchants at fair and reasonable value of the average amount of goods held during 12 months next preceding October 1. A fourth class of property composed of passenger automobiles and noncommercial pickup trucks is assessed at 15 percent.
Alaska.....	Full and true value same as realty. Business inventories may be assessed on basis of average monthly value or value as of January 1.
Arizona.....	Seven classes of personal property, same as realty classes 1 to 7, with levels at 15 percent to 60 percent of market value (see Appendix A).
Arkansas.....	20 percent of usual selling price or average value (equivalent as to specified types of personalty, to true and full or actual value). Inventories assessed on average value.
California.....	25 percent of full cash value, except aircraft (assessed at market value), other minor exceptions.
Colorado.....	Unless otherwise specified, 30 percent of actual value. Stocks of merchandise at 5 percent of actual value. Livestock at 9 percent of actual value for 1979, 2 percent less annually till 1981, then 5 percent. Agricultural equipment, 10 percent in 1979, down to 5 percent, 1980 and thereafter.
Connecticut.....	Not to exceed 100 percent of true and actual or fair market value, but unless otherwise provided at 70 percent of same.
District of Columbia....	Full and true value in money.
Florida.....	Full cash value, same as realty; except inventories, assessed at 10 percent of just valuation; raw materials and goods in process at 1 percent of just valuation.
Georgia.....	40 percent of fair market value, same as realty. Motor vehicles in dealers' inventories assessed at 75 percent of the assessed value for other motor vehicles.
Idaho.....	20 percent of market value, same as realty. Personalty coming into State April 1 and after, at fractions of full assessed value. For the tax year beginning January 1, 1980, estimated market value as of December 31, 1978, same as realty (see Appendix A).
Illinois ³	33-1/3 percent of fair cash value.
Indiana.....	33-1/3 percent of true cash value, same as realty. Inventory may be assessed at average value.
Iowa.....	Actual value, same as realty; inventory is assessed at average value.
Kansas.....	30 percent of fair market value, same as realty.
Louisiana.....	In accordance with fair market value "criteria" provided in statute. Stocks of merchandise at average inventory value. Plants and storage bases engaged in utilization of waste material assessed at 25 percent of actual value until December 31, 1980.
Maine.....	Just value, same as realty. Inventory assessable at average value.
Maryland.....	Personal property assessed at full cash value, without allowance for inflation (unlike realty). Stock in trade assessed on basis of lower of cost or market.
Massachusetts.....	Fair cash valuation, same as realty.
Michigan.....	50 percent of true cash value, same as realty.
Minnesota ⁴	Percentages of market value, as specified, subject to amendments: Class 2a, mobile homes: Homestead, first \$17,000 market value--22 percent (formerly 25 percent). Excess of market value over \$17,000--36 percent (formerly 40 percent). Nonhomestead--40 percent. Class 3, structures on leased public lands in rural areas, leased agricultural real estate on exempt land--30 percent (formerly 31 percent). Class 3, tools, implements, and machinery affixed to public utility personalty--33-1/3 percent. Class 4, structures on leased public lands in urban areas and on railroad operating right of way; all other leased realty on exempt land; utility systems; billboards, advertising signs and devices--43 percent.
Mississippi.....	Cash value, same as realty.
Missouri.....	33-1/3 percent of true value in money, same as realty.
Montana.....	By classes, as follows, percentages of market value unless otherwise indicated: Class 1, certain mineral exploration interests--100 percent; certain annual net proceeds of mines and mining claims--100 percent of annual net proceeds less specified expenses. Class 2, annual gross proceeds of metal mines--3 percent of annual gross proceeds; annual gross proceeds of underground coal mines--33-1/3 percent of annual gross proceeds; annual gross proceeds of coal mines using the strip-mining method--45 percent of annual gross proceeds. Class 5, property of cooperative rural electrical and telephone associations except property specifically enumerated in class 7; air and water pollution control equipment--3 percent. Class 6, business inventories; unprocessed agricultural products--4 percent. Class 7, livestock; poultry; specified public utility property--8 percent. Class 8, agricultural tools and machinery; mining machinery and equipment; manufacturing machinery and equipment; motor-cycles; watercraft; aircraft; snowmobiles; tack; all machinery not elsewhere classified--11 percent. Class 9, autos, trucks, motor vehicles, furniture and fixtures used in commercial establishments--13 percent. Class 10, radio and television equipment; centrally assessed utility allocations after deductions of locally assessed properties except those in classes 5 and 7; coal and ore hauling; all other property not specifically classified--16 percent.

Note: Summaries of classes listed above omit minor items and description detail.

See footnotes at end of table.

State ^{1 2}	Basis ¹
Nebraska.....	35 percent of actual value, same as realty. Beginning January 1, 1981, all property must be valued at actual value.
Nevada.....	35 percent of full cash value, same as realty. Business inventories and livestock are assessed at 28 percent of full cash value for fiscal 1979-80; 21 percent for 1980-81; 14 percent for 1981-82; 7 percent for 1982-83; exempt subsequent to 1982-83.
New Jersey.....	Depreciable personal property used in business assessed at not less than 20 percent of original cost to taxpayer. Personality of telegraph, telephone and messenger companies assessed on average ratio basis.
New Mexico.....	Taxable value, set at 33-1/3 percent of market value, same as realty. Specified valuation procedures.
North Dakota.....	50 percent of full and true value in money, same as realty. Taxable stocks of merchandise assessable on average inventory basis.
Ohio.....	The following percentages of true value in money: Certain merchants and manufacturers personality--39 percent for 1979 returns; 37 percent for 1980; 35 percent for 1981 and subsequent years. Other personality used in business--44 percent for 1979 returns; 42 percent for 1980; 40 percent for 1981; 38 percent for 1982; 36 percent for 1983; 35 percent for 1984 and subsequent years. Rural electric company property except motor vehicles--50 percent. Machinery of electric power plants--100 percent.
Oklahoma.....	35 percent of fair cash value, except stocks of goods assessed on basis of certain average values.
Oregon.....	100 percent of true cash value, same as realty, except that taxable ships and vessels with Oregon as home port registry are assessed at 40 percent of true cash value; those in intercoastal or foreign trade are assessed at 4 percent of true cash value.
South Carolina.....	Following percentages of fair market value: Business inventories, 6 percent; personality owned or leased to transportation companies, 9-1/2 percent; personality owned or leased to manufacturers and utilities, 10-1/2 percent; commercial fishing boats and power driven farm machinery, 5 percent; all other, 10-1/2 percent. Seven-year phase-in period for most categories. Fair market value of machinery and equipment of manufacturers determined from original cost less scheduled depreciation.
South Dakota.....	Effective January 1, 1979, all personal property not centrally assessed is exempt (formerly 60 percent of true and full value in money).
Tennessee.....	Tangible personality, percentages of actual value, as follows: Public utilities--55 percent. Commercial and industrial--30 percent. Other--5 percent (however, any such property is presumed to have no value).
Utah.....	25 percent of reasonable fair cash value, same as realty; mining claims and machinery at 30 percent (22 percent for 1979).
Vermont.....	Listed value which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value of personality is entered in the grand list. Business personality is appraised, at the taxpayers option, at either 50 percent of cost (10 percent if fully depreciated) or net book value (10 percent if fully depreciated).
Washington.....	100 percent of true and fair value in money, same as realty, except as follows: Animals, birds, insects, crops at percentages of true and fair value declining from 40 percent in 1979 to zero in 1983. Equivalent phasing out applicable to business inventories via 10 percent tax credit, exemption 1983.
West Virginia.....	True and actual value, but four classes of property, same as realty, each subject to a specified rate limit.
Wisconsin.....	True cash value, subject to property tax offsets.

¹In the following States, the full value legal basis specified in Appendix A, for realty also applies to tangible personality: Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, North Carolina, Oregon, Rhode Island, Texas, Virginia, Wyoming.

²The following States do not tax tangible personality: Delaware, Hawaii, New York, Pennsylvania (South Dakota as of January 1, 1979).

³As of January 1, 1979 personal property will be exempt from tax. This change will begin with the 1980 tax roll. All uncollected taxes as of this date will still be due and payable.

⁴Classification scheme shown applies to values used for determining taxes payable in 1979. For taxes payable in 1980, there were some changes in the applicable percentages.

APPENDIX C: PROVISIONS FOR ASSESSMENT OF PROPERTY FOR AGRICULTURAL, OPEN SPACE, AND ASSOCIATED EXPLICIT USES, BY STATE: 1979 and SUBSEQUENT PERIODS

State	Provisions affecting assessed value applicable to explicitly specified uses	Remarks
Alabama.....	Use value assessment only...	Applies to Class III property only (agricultural, forest, historic, and single family, owner-occupied properties). Owner must request current use assessment.
Alaska.....	Deferred taxation.....	Upon application, farm use lands may be assessed at full and true value for farm use. Recapture provision is an amount equal to the additional tax at the current mill levy together with 8 percent interest for the preceding seven years.
Arkansas.....	Use value assessment only...	Current use provision applies to agricultural, farm, or timber use land; application required.
California.....	Use value assessment only...	Basis for "full value" of owner-occupied land zoned and exclusively used for single-family residential or agricultural purposes; and for parcels of 10 or more acres each, used for 2 or more years for nonprofit golf course purposes (value of any mines or minerals involved is added). Assessor must also consider any applicable restrictions in certified local coastal programs, effective January 1, 1977.
	Contracts and agreements....	Basis for "full value" of open space land subject to specified restrictions and uses.
Colorado.....	Use value assessment only...	Use value based on productive capacity during reasonable period, capitalized at 11.5 percent, effective 1976.
Connecticut.....	Use value assessment only (sometimes classified as deferred taxation, because of conveyance tax cited).	Farm, forest, open space land sold within 10 years of initial acquisition or of such classification (in the case of forest or farm land) subject to conveyance tax ranging from 10 percent of sales price if sold in first year to 1 percent thereof in 10th year. Specified exemptions.
Delaware.....	Use value assessment only...	Lands of not less than 5 acres, used for agricultural, horticultural, or forest purposes for 2 previous years, may be valued on the basis of such use; application required.
District of Columbia....	Use value assessment only...	Current use assessment is available for designated historic properties if such assessment is less than market value.
Florida.....	Use value assessment only...	Upon application, land may be classified as agricultural land and assessed solely on the basis of its agricultural use. A sales price three or more times an agricultural use assessed value creates presumption that land is not used primarily for bona fide agricultural purposes. Owners of environmentally endangered lands or lands used for outdoor recreational or park purposes may convey their development rights to the county or an internal improvement trust fund in return for assessments incorporating such lack of development rights. Recapture provision includes tax differential plus 6 percent interest per year.
	Contracts and agreements....	
Hawaii.....	Deferred taxation.....	Affects land dedicated to agricultural or ranching use in agricultural, rural, conservation, and urban districts. Assessment is on the basis of such use or 50 percent of its assessed value in the case of agricultural districts. Other provisions relate to land dedicated to golf course and single family, owner-occupied residential use.
	Contracts and agreements....	
Idaho.....	Use value assessment only...	Land actively devoted to agriculture which meets specified criteria may be classified as agricultural property; excludes land used for pleasure or part of a platted subdivision.
Illinois.....	Deferred taxation.....	Upon application, real property used for farming or agricultural purposes shall be valued at 33-1/3 percent of fair cash value based upon such agricultural use. Two standards available under which property may qualify as agricultural. Recapture provision includes 5 percent interest on roll-back amounts.
Indiana.....	Use value assessment only...	Land shall be assessed as agricultural land as long as it is devoted to agricultural use.
Iowa.....	Use value assessment only...	Productivity and net earning capacity along with fair and reasonable market value for current use constitute the valuation basis.
Kansas.....	Deferred taxation.....	Agricultural use land may be assessed on the basis of actual or potential agricultural income or productivity.
Kentucky.....	Deferred taxation.....	Agricultural or horticultural lands meeting specified gross income levels in 3 of 5 preceding years may be assessed according to the land's value for agricultural or horticultural use. Upon change in use, deferred taxes for immediately preceding 2 tax years become due.
Louisiana.....	Use value assessment only...	Agricultural, horticultural, marsh, or timber land may, upon application, be valued at 10 percent of use value assessment. Buildings of historical architectural importance may be similarly valued on a use basis but with a deferred tax provision.
	Contracts and agreements....	
Maine.....	Deferred taxation.....	Upon application, cropland, farmland, farm woodland, open space land, orchard land, and pastureland may be valued on current use value for agricultural or open space purposes. In addition, a tree growth tax, amended February 9, 1978, provides for productivity based assessment, at specified value levels, for forest land.
Maryland.....	Deferred taxation.....	Lands actively devoted to farm or agricultural use are assessed on the basis of such use. Conversion to other use subjects land to a development tax equal to 10 percent of the difference between the agricultural and nonagricultural use assessments.
	Contracts and agreements....	

See footnotes at end of table.

State	Provisions affecting assessed value applicable to explicitly specified uses	Remarks
Massachusetts.....	Deferred taxation.....	Local option permits assessment of agricultural or horticultural lands based upon such use. Land must be at least 5 acres and have been in benefited use category for 2 immediately preceding years. Conveyance tax levied if land sold for other than specified use within 10 years; if land is disqualified from benefited use assessment, roll-back taxes are levied. Under specified conditions, city or town has limited right of first refusal when such property is offered for sale.
	Contracts and agreements....	Conservation restrictions.
Michigan.....	Contracts and agreements....	State-financed, also related to household income (circuit breaker type) effective 1974. Farmland or open space development rights agreements with minimum 10-year term.
Minnesota.....	Deferred taxation.....	Upon application, qualifying agricultural real estate of more than 10 acres and qualifying real estate devoted to golf or skiing recreational use of more than 5 acres may be assessed on a use basis. Deferred taxes are payable for prior 3 years of use assessment without interest.
Missouri.....	Use value assessment only...	Available to agricultural or horticultural land in such use for 5 preceding years, with average annual gross sales of \$2,500.
Montana.....	Deferred taxation.....	Must meet specified conditions regarding use and size or income. Roll-back tax provision may include deferred taxes up to 4 preceding years of use assessment.
Nebraska.....	Deferred taxation.....	Land within an agricultural use zone which is used exclusively for agricultural purposes may be assessed on the basis of such use. If eligibility ends, deferred tax on any difference in values for 5 years plus interest at 6 percent.
Nevada.....	Deferred taxation.....	Applies to agricultural or open space land. Deferred tax provision may extend up to 84 months prior to change in use; interest added at 6 percent per year.
New Hampshire.....	Deferred taxation.....	Qualifying farm land, forest land, wetland, recreation land, flood plain land, or wild land may be assessed based on current use values established by the current use advisory board. A land use change tax is levied at the rate of 10 percent of the full and true value of the land changed to other than open space use.
	Contracts and agreements....	Current use assessment may also be obtained for qualifying land through the owner's granting of discretionary easements to a city or town for a minimum 10-year term. Release only for cases of extreme personal hardship with penalties specified.
New Jersey.....	Deferred taxation.....	Agricultural or horticultural land of 5 or more acres and in such use for 2 preceding years may be assessed based on such use; application required. Roll-back provision may include up to 2 years of deferred taxes.
New Mexico.....	Use value assessment only...	Basis is productive capacity.
New York.....	Deferred taxation.....	Land of 10 or more acres in size in an agricultural district and generating \$10,000 or more in agricultural products may be entitled to an agricultural assessment. Newly constructed structures on agricultural or horticultural lands subject to exemption for up to 10 years. Eligible forest land must be committed to forest crop production for 10-year period.
	Contracts and agreements....	
North Carolina.....	Deferred taxation.....	Applies to agricultural or horticultural parcels of 10 acres or more; gross income from products grown therein must average \$1,000 or more annually for 3 preceding years. Qualifying forest land must be of at least 20 acres in size. Deferred taxes payable upon change in use may extend up to 3 preceding years plus interest.
North Dakota.....	Use value assessment only...	Land classified as agricultural prior to annexation retained in that classification until use changes. Value must be uniform with that of adjoining agricultural land not annexed.
Ohio.....	Deferred taxation.....	Requirements include specified minimum size, agricultural use 3 preceding years, and application. Deferred taxation may extend up to 4 preceding years of use assessment.
Oklahoma.....	Use value assessment only.	
Oregon.....	Deferred taxation.....	Agricultural lands, when devoted exclusively to farm use, shall be valued on the basis of such farm use. Deferred tax provision extends up to 10 preceding years and includes 6 percent interest. Deferred taxation does not apply where use changes from unzoned land used for farm use to a farm use zone.
Pennsylvania.....	Deferred taxation.....	Upon application, qualifying agricultural land, agricultural reserve, and/or forest reserve may be given preferential use assessments. Requirements include 10-acre minimum size and for agricultural land, an anticipated annual gross income of \$2,000 and 3 preceding years of benefited use. Roll-back taxes may extend for up to 7 previous tax years and 6 percent interest.
	Contracts and agreements....	Counties may covenant with owners of farm or forest land for preservation of land in farm, forest, water supply, or open space use. Such agreements may be negotiated to conform with more recent provisions of preferential use assessment described above.
Rhode Island.....	Deferred taxation.....	Farm, forest, or open space land. Roll-back tax provision applicable for current year and 2 preceding years of use value assessment.
South Carolina.....	Deferred taxation.....	Qualifying agricultural real property used for agricultural purposes is assessed at specified percentages of fair market value for such agricultural purposes. Timber land may qualify for such agricultural use assessment. Roll-back provision may include deferred taxes for current year and immediately preceding 5 years.
South Dakota.....	Use value assessment only...	Land devoted to agricultural use shall be classified and taxed as agricultural land without regard to the zoning classification which it may be given.
Tennessee.....	Deferred taxation.....	Qualifying lands include agricultural of at least 15 acres, forest of at least 15 acres, and open space of at least 3 acres. Roll-back taxes extend for up to 3 years for agricultural and forest lands and up to 5 years for open space lands. Special provision is made for assessment of lands with open space easements.

See footnotes at end of table.

State	Provisions affecting assessed value applicable to explicitly specified uses	Remarks
Texas.....	Deferred taxation.....	Upon application, land owned by natural persons and used for agricultural purposes for the 3 years immediately preceding may be assessed based upon such use. Lands restricted to recreational, park, or open space use may be assessed based upon such restricted use; land must be of 5 acres in size and restriction must be for a minimum of 10 years. Roll-back provision for agricultural lands extends for up to 3 preceding years; for recreational lands up to 5 preceding years plus current year.
Utah.....	Deferred taxation.....	Land actively devoted to agricultural use may be assessed based upon such use if of at least 5 contiguous acres, generating gross income of at least \$1,000 per year, and having been devoted to such use for the 2 immediately preceding years; application required. Waivers of acreage and income limitations possible. Roll-back taxes may extend up to 5 years of benefited use.
Vermont.....	Deferred taxation.....	Agricultural land and managed forest land meeting specified criteria are eligible for use value appraisal. Upon development, land use change tax is levied in the amount of 10 percent of the full fair market value of the changed land determined without regard to the use value appraisal. Land may be withdrawn from use value assessment and payment of land use change tax deferred until development occurs.
	Contracts and agreements....	A municipal corporation may enter into contracts with owners of agricultural, forest land, industrial or commercial real and personal property for the purpose of fixing and maintaining the valuation of such property on the grand list; contracts may also be made for fixed rates, fixed annual amounts, or fixed percentages of the annual tax.
Virginia.....	Deferred taxation.....	Any county, city, or town which has adopted a land use plan may by ordinance provide for the use value assessment of real estate used for agricultural, horticultural, forest, or open space purposes. Roll-back tax provision includes current year and up to 5 immediately preceding years.
Washington.....	Deferred taxation.....	Open space land, farm and agricultural land, and timber land (of at least 5 acres and excluding timber value) may qualify for current use assessment. Land classified on a current use basis must continue to be so classified for a period of 10 years. If the owner, after 8 years, requests withdrawal from current use assessment, roll-back taxes for 7 years plus interest at the statutory rate are payable at the end of 2 additional years. If a change in use occurs before the end of the 10-year period, the aforementioned roll-back taxes and interest are due plus an additional 20 percent of the roll-back amount.
	Contracts and agreements....	
West Virginia.....	Use value assessment only...	The true and actual value of all farms used, occupied, and cultivated by their owners or bona fide tenants shall be arrived at according to the value of the property for the purpose for which it is actually used.
Wisconsin.....	See remarks.....	Constitutional amendment, approved April 2, 1974: Taxation of agricultural and undeveloped land need not be uniform with that of each other or with that of other realty. Effective May 19, 1978, income tax credits and refunds available to eligible owners of qualifying farmland 35 or more acres in size, applicable to specifically defined "excessive property taxes," maximum such excessive amount \$6,000.
Wyoming.....	Use value assessment only...	Minimum of 2 previous years in benefited use.

Terms (based on review of applicable legal provisions):

Deferred taxation--Change from benefited (explicitly specified) use activates tax on value differences, for specified time periods, plus any interest specified.

Contracts and agreements--Agreements providing for limitations on use over specified time periods, as part of explicitly specified use value assessment determination.

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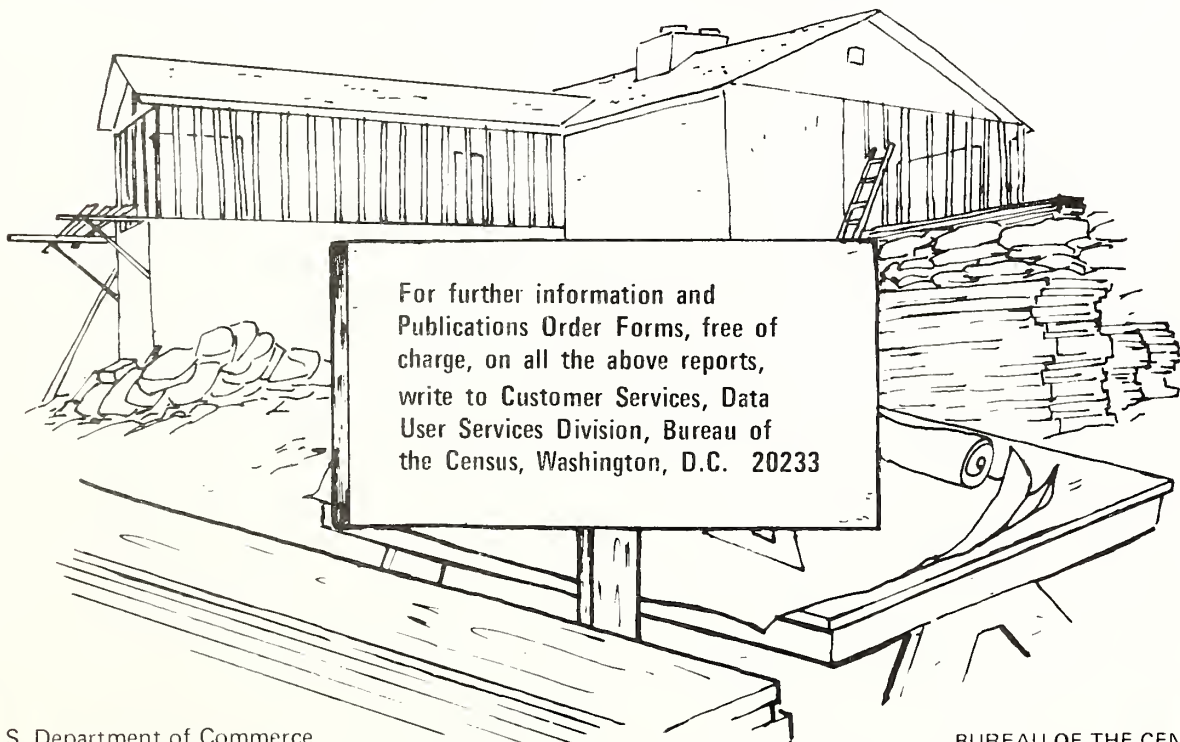
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